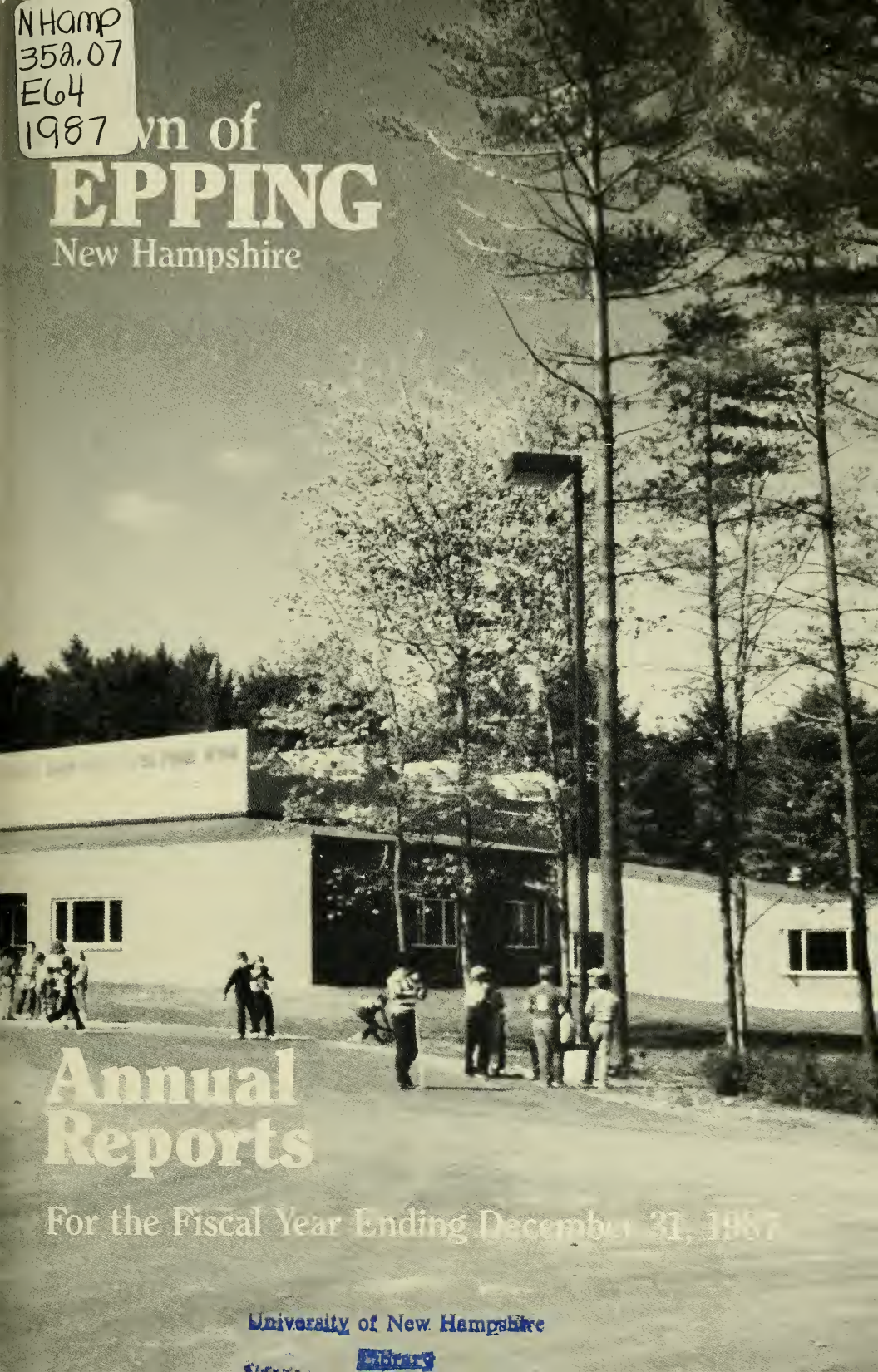


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Town of **EPPING**

New Hampshire




Annual Reports

For the Fiscal Year Ending December 31, 1987

University of New Hampshire

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Dedication



We dedicate this page to the memory of Priscilla "Pat" Estey, a good Friend of the Library and Library Trustee who passed away in November. She was a very loving, cheerful and supportive person, with gentle voice and manner, who played an active role in this community. The positive traits, which she demonstrated so well, can live forever through us as we remember her and try to follow her example.

Pat was a caring wife and parent of two successful sons. This capable woman portrayed a strong mother figure for hundreds of young people during her 26 years as high school Home Economics teacher. Most of this time was enjoyed at "Watson Academy" which is within walking distance of her Prescott Road home. "Mrs. Estey" always found time to go one step further by coaching cheerleading, softball and volleyball among other things. She was an exceptionally fine listener and, before guidance counselors were added to the payroll, Mrs. Estey patiently advised many of Epping's youths.

Pat's list of many credits include being a School Board member, co-chairman of several teaching associations, including the Seacoast Region of the N.H. Education Association. She was secretary to the U.N.H. Alumni Association and secretary-treasurer of SAU 14 Teachers Association. As an active member of the Watson Academy Alumni-Booster Association, she worked hard to see the building restored and revitalized. Pat always enjoyed working on the EHS Reunion Committee with energy and enthusiasm.

Pat Estey was a true believer in Epping. She fully participated in the community as a member of the Epping Historical Society, the Women's Club, Garden Club, and the Sally Plumer Chapter of the D.A.R.. She was a member of the Epping Community Church and assisted with projects and programs of other organizations as well. A hard-working, vital human being, Pat Estey continually praised this community for its many strengths and didn't just sit back and complain, she did what she could.

Many of us learned a lot from Pat and we'll miss her dearly.

ANNUAL REPORTS

of

THE TOWN OF

EPPING

NEW HAMPSHIRE

For The Fiscal Year Ended

DECEMBER 31, 1987

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TOWN OFFICERS

	TERM
BOARD OF SELECTMEN..Joseph Foley	1985-1988
Eileen Murphy	1986-1989
Kim Sullivan	1987-1990
TOWN CLERK.....Beatrice G. Marcotte	1986-1989
TAX COLLECTOR.....Beatrice G. Marcotte	1986-1989
TREASURER.....Willis A. Baker	1987-1988
MODERATOR.....Mary S. Fecteau	1986-1988
SUPERVISORS OF.....Beverly Chandler	1982-1988
CHECKLIST	Louise Harvey 1984-1990
Natalie Ferreira	1986-1992
BALLOT CLERKS.....Frances Allen	Appointed
Pamela Holmes	Appointed
Virginia LaPierre	Appointed
Eileen Murphy	Appointed
BUILDING INSPECTOR..Raymond Surette	Appointed
CHIEF OF POLICE.....Greg C. Dodge	Appointed
FIRE CHIEF.....Richard Marcotte	Appointed
FIRE WARDS.....Raymond Pearo	1985-1988
H. Clifton Cray	1986-1989
Michael Jean	1987-1990
HUMAN SERVICES.....Raymond Pearo	Appointed
ADMINISTRATOR	
BUDGET COMMITTEE...Madeline Lehrmitt	1985-1988
Albert Haberstroh	1985-1988
Nancy B. Chase,Chm.	1985-1988
Willis A. Baker	1987-1989
Peter Hague	1986-1989
Joseph C. Burley,Sec.	1986-1989
Terry Wilkinson	1987-1990
Kenneth Perry	1987-1990
Dawn Tuminowski	1987-1990
Joseph Foley, Sel. Rep.	Appointed
Dorothy K. Hall	Appointed
PLANNING BOARD.....Robert Goodrich,Chm.	1986-1989
Nancy Haberstroh	1986-1989
Ronald Laurent	1987-1990
John Lindsey(Merrill term)	-1988
William Tinlin-Alternate	Appointed
WATER & SEWER COM...Robert Howe	1986-1988
Albert Haberstroh,Chm.	1987-1989
Mary S. Fecteau	1987-1990
LIBRARIAN.....Duane Shaffer	Appointed
LIBRARY TRUSTEES...Patricia Estey -deceased	1985-1988
Deborah McConnell(Appointed)	-1988
Richard Sanborn	1986-1989
Carol Clapp	1987-1990

TRUST FUND TRUSTEES...	Robert Kimball		1986-1988
	Earl Arquette		1986-1989
	Kenneth Perry		1987-1990
HEALTH OFFICER.....	Hubert Karreman (Resigned)		Appointed
	Raymond Pearo-Deputy		Appointed
RECREATION.....	Marci Morris		Appointed
COMMISSION	Holly Downing		Appointed
	Tony Silva		Appointed
	Eileen Murphy, Sel. Rep.		Appointed
CONSERVATION.....	Scott Brown		Appointed
COMMISSION	Rose Carr		Appointed
	James Carr		Appointed
	Peter Contrastano, Chm.		Appointed
	Timothy Nowack		Appointed
	Bette Kolvites		Appointed
BOARD OF	John Clarke, Chm.		Appointed
ADJUSTMENT	Frances Allen		Appointed
	Albert Haberstroh		Appointed
	Dawn Tuminowski		Appointed
	Andrew Block		Appointed
HISTORIC DISTRICT....	Lorraine Rauh		Appointed
COMMISSION	Jack Knight		Appointed
	Eileen Murphy, Sel. Rep.		Appointed
REPRESENTATIVE TO ...	Susan Joyce	-Epping	1986-1988
GENERAL COURT	Calvin Warburton	-Raymond	1986-1988
	John Barnes	-Raymond	1986-1988
	John Hoar	-Epping	1986-1988
ROAD AGENT.....	William Murch		Appointed

SELECTMEN'S REPORT

As the year began, the Town experienced a flood that should only occur once in a hundred years. The cost of the flood (\$45,000) was borne primarily by Federal Disaster Aid (approx. 90%). From this low point, things improved as the year went on. The Town's computers were installed and employees were trained. Last Fall, we printed our own tax bills and voter checklists thus saving several thousand dollars.

In early Summer, the contracts were finalized and revaluation became a reality. The June tax bills will be one half of the 1987 bill but the Fall billing will reflect the new evaluations (100%).

The second compactor was installed at the Resource Recovery Center in late Summer and thus finally ending the piles of loose garbage when the single compactor overflowed.

We hired a new Administrative Assistant in November. This fine individual has brought skills and enthusiasm to the job. We anticipate improvements as a result of his presence.

Late in the year, We created an Industrial Development Committee to try to attract good commercial and industrial development. Residential growth will come with or without the Town's help, but to attract good non-residential growth, we must emphasize the positive aspects of Epping and be prepared to help commercial and industrial businesses that are interested. When other towns are offering incentives, we must also be prepared to offer incentives if we want businesses. We can not give away the Town but we must not erect obstacles that discourage this type of growth.

Growth of the Town and trash disposal are the two major problems facing us. Disposing of trash is a real problem in both environmental and economic terms. While other towns are proposing mandatory recycling, our approach is to convince the community that it is a good idea whose time is now. We encourage you to take a little extra time to sort out cardboard and glass. The Town avoids a cost of \$45 per ton to dispose of them and makes a little money by selling them. The pile of ash at the dump (to be removed in late summer) is clear evidence of the problem we must deal with, but it is afterall, a manageable problem with everyone's cooperation.

The growth of the Town is creating unaccustomed demands on all town departments. As it continues, so will the problems. They cannot be solved with money alone for no amount of money will make up for a lack of good management. The Town Meeting form of government works well in providing an opportunity for involvement but it literally self-destructs without involvement. As a small unit of government, the Town needs to speak with one voice. We cannot be a house divided and expect to prosper. It also requires community participation for part time government to work. With this said, we encourage you not only to attend Town Meeting but also to serve in some capacity, either appointed or elected.

Joseph Foley, Chairman
Eileen Murphy
Kim Sullivan

RESUMÉ
1987 ANNUAL TOWN MEETING

Article # 1- To choose all necessary Town Officers for the year ensuing. (For Results see end of Resumé)

Article # 2- To act on the reports of the Selectmen and such other town officers, boards, committees and all commissions who are required by law to make such reports. (Art. Passed)

Article # 3- To raise such sums of money which may be necessary to defray town charges for the ensuing year and make appropriations of the same. (Passed as amended)

Article # 4- To see if the Town will authorize the Selectmen to borrow in anticipation of taxes. (Article passed)

Article # 5- To see if the Town will authorize the Selectmen to administer, sell or otherwise dispose of any real estate acquired, by tax title or otherwise, by public auction, and providing that if such property is to be sold at public auction then the same shall be advertised sixty (60) days in advance of sale and again forty-five (45) days in advance of sale with notice thereof being posted at three (3) public places (town Hall, Library, Post Office) and area newspapers. (Article passed)

Article # 6- To see if the Town will authorize the Selectmen to apply for, receive and expend federal grants which may become available during the course of the year and also to accept and expend money from any other governmental unit or private source to be used for purposes which the Town may legally appropriate money provided: (1) that such grants and other monies do not require the expenditure of other town funds, (2) that a public hearing shall be held by the Selectmen prior to the receipt and expenditure of such grants and monies, and (3) that such items shall be exempt from all provisions of RSA 32 relative to limitation and expenditure of town monies, all as provided by RSA 31:95-b. (Article passed)

Article # 7- To see if the Town will authorize the Water & Sewer Commissions to apply for, receive and expend federal and state grants, which may become available during the course of the year, and also to accept and expend money from any other governmental or private sources to be used for purposes for which the Town may legally appropriate money provided: (1) that such grants and other monies do not require the expenditure of other Town funds, (2) that a public hearing shall be held by the Water & Sewer Commission prior to the receipt and expenditure of such grants and monies, and (3) that such items shall be exempt from all provisions of RSA 32 relative to limitation and expenditure of Town monies, all as provided by RSA 31:95-b. (Yes-88, No-123 Article defeated)

Article # 8- To see if the Town will approve a proposal by the Water & Sewer Commissioners to extend the water and sewer mains to serve the Industrial Zone at Route 125 and Route 101, the land on Route 125 opposite the Legion Hall, and land bounded in part by Birch and Mast Roads, and to increase the capacity of both the water supply and the waste water treatment plant. All such work to be paid for by private parties at no cost to the town and upon completion to become an integral part of the existing Town-owned systems. (Amendment defeated, Article passed)

Article # 9- To see if the Town will vote to eliminate the annual residence tax. **Article passed)**

Article #10- To see if the Town will vote to authorize the Selectmen to accept a gift of land from S.A.U.14 to be used as a Town recreational facility; said land to be of approximately one acre, and located at the east end of the parcel of land upon which the Epping Central School is situated. (**Amended to read "Epping School District" instead of S.A.U. Article passed as amended)**

Article #11- To see if the Town will authorize the Selectmen to dispose of two (2) temporary classrooms behind the Epping Central School and located on the parcel of land described in Article #10, above, either by sale or any other manner of disposal which may be deemed appropriate. **Article passed)**

Article #12- To see if the Town will authorize the Selectmen to accept and expend \$30,000.00 in Federal Land and Water Conservation Fund money to be put to a \$60,000.00 project to improve the land described in Article #10, above; and to appropriate and expend \$30,000.00 as the Town's matching contribution toward this project - said money to be garnered through an appropriation of \$20,000.00, the acceptance of cash contributions and gifts of volunteer labor. (Article passed as amended to define \$15,000.00 as Town funds and \$15,000.00 as tangible services)

Article #13- To see if the Town will vote to instruct the town's representatives to the General Court to take all necessary measures to insure that no low level radioactive waste from the Seabrook nuclear plant shall be stored or disposed of within this town of Epping unless and until the proposed site of proposed storage or disposal has been approved by the voters of the Town at the Annual Town Meeting by written ballot. (First amendment to require 2/3 rds vote was defeated. Second amendment to delete word "Seabrook" and replace with "any source" was passed. Article passed as amended)

Article #14- To see if the Town will vote to establish a policy to encourage further recycling of waste materials in the Town of Epping in view of the rapidly escalating costs at the Lamprey Regional Solid Waste Cooperative (LRSWC) and the lack of appropriate landfill space for the disposal of LRSWC's ash; this policy shall maximize the use of the recycling facilities at the Town's waste transfer station on Old Hedding Road to reduce net tonnage of waste generated in Epping and to help conserve our natural resources; such improvements to the Town's present recycling program shall be coordinated by the Conservation Commission. The recycling program cannot be curtailed without the vote of the Town. If in the future the Town's recycling operations at the Old Hedding Road site are no longer utilized, the site and facilities shall become part of the Fred Coffin Memorial Forest located adjacent to the site, and these facilities shall be used for recreational purposes for the enjoyment of all town residents; said recreational site shall be jointly administered by the Recreation Commission and the Conservation Commission. (Amendment defeated, Article passed)

Article #15- To see if the town will vote to recind the provisions of the Municipal Budget Law as contained in RSA 32. (Motion to move question was defeated. Article passed)

Article #16- To see if the Town will vote to raise and appropriate the sum of \$8,000.00 for the repair and improvement of the twin bridges on Mill Street. (Article passed)

Article #17- To see if the Town will vote to raise and appropriate the sum of \$10,000.00 for the repair of the Folsom Lane bridge. (Article tabled by vote of Yes-117, No-27)

Article #18- To see if the Town will vote to raise and appropriate the sum of \$30,000.00 for the installation of a handicapped access ramp and handicapped bathroom facilities at the Town Hall. (Article Tabled)

Article #19- To see if the Town will vote to raise and appropriate the sum of \$38,000.00 for the purchase and installation of a second compactor at the Resource Recovery Center. These funds shall also be used for the site preparation and relocation of the existing compactor. (Article passed)

Article #20- To see if the Town will vote to raise and appropriate the sum of \$74,000.00 for the purpose of conducting a re-valuation of all the properties located in the town of Epping. (Amount amended to \$66,000.00 - Article passed as amended)

Article #21- To see if the Town will vote to amend Article 8 of the March 1986 Town Meeting by adding this sentence: "The funds raised for this article shall be applied to Article 20 of the 1987 Annual Town Warrant." (This article declared illegal by Moderator)

Article #22- To see if the Town will vote to raise and appropriate a sum of money not to exceed \$8,000.00 for the purpose of conducting an engineering assessment study to determine the condition if the Town roads so that maintenance may be scheduled. (Article passed)

Article #23- To see if the Town will vote to raise and appropriate the sum of \$20,000.00 for the construction of a sewer line from the Main Street sewer line to the new Epping Elementary School sewer line on Prospect Street. (Article passed)

Article #24- To see if the Town will vote to raise and appropriate the sum of \$100,000.00 for the reconstruction of approximately two (2) miles of Nottingham Square Rd. (Article tabled)

Article #25- To see if the Town will vote to raise and appropriate the sum of \$100,000.00 for the oil and stone resurfacing of the following roads: 2.5 miles - Prescott Rd., 2.0 miles - Old Hedding Rd., 1.0 miles - Jenness Rd. 1.0 - miles- Nottingham Rd., 1.0 miles- Camp Lee Rd. Any funds remaining after the completion of these roads is to be spent on other town roads as needed. (Article tabled)

Article #26- To see if the Town will vote to raise and appropriate the sum of \$12,000.00 for the construction of a sidewalk on Prospect Street to provide safe access for the elementary school children. Article defeated)

Article #27- To see if the Town will vote to raise and appropriate the sum of \$5,775.00 for the purpose of helping to defray the cost of services provided to the town of Epping and its residents by the Exeter Area Visiting Nurse Association, Inc. (Article passed as amended to \$5,000.00)

Article #28- To see if the Town of Epping will vote to raise and appropriate the sum of \$750.00 for the purpose of helping to defray the cost of services provided to the Town of Epping and its residents by Seacoast Hospice. (Article passed)

Article #29- To see if the town will raise and appropriate the sum of \$2,000.00 (Two Thousand Dollars) for Seacoast Mental Health Center, a private, non-profit organization. (Article passed)

Article #30- To see if the Town of Epping will vote to raise and appropriate the sum of \$3,000.00 for the purpose of defraying the cost of services provided to the Town of Epping and its residents by Seacoast Big Brother/Big Sister of New Hampshire. (Article amended to \$2,000.00 and passed)

Article #31- To see if the Town will vote to raise and appropriate the sum of \$4,000.00 to assist Rockingham Child and Family Services, a private non-profit organization. (Article passed)

Article #32- To see if the Town will vote to raise and appropriate the sum of \$500.00 for a Safe Place/Seacoast Task Force on family violence, a private non-profit organization which provides emergency shelter and support services for battered women and their children and serves the residents of the Town of Epping. (Article passed)

Article #33- To see if the Town will vote to raise and appropriate the sum of \$600.00 for the continuation of the mediation program. (Article passed)

Article #34- To see if the Town of Epping will vote to raise and appropriate the sum of \$5,307.00 for the purpose of helping to defray the cost of services provided to the Town of Epping and its residents by RCCAP, Inc. (Article passed)

Article #35- To see if the Town of Epping will vote to raise and appropriate the sum of \$2,500.00 from the 1987 General Fund to support the services and programs of Lamprey Health Care (formerly Newmarket Regional Health Center). These services include the Medical Program and the Senior Citizen Transportation Program. (Article passed)

Article #36- To see if the Town of Epping will vote to raise and appropriate the sum of \$1,000.00 for the purpose of helping to defray the cost of services provided to the Town of Epping and its residents by Area Homemakers. (Article passed)

Article #37- To see if the Town of Epping will vote to raise and appropriate the sum of \$1,155.00 for the purpose of helping to defray the cost of services provided to the Town of Epping and its residents by Women's Resource Center. (Amended to \$500.00 and passed)

Article #38- To see if the Town will vote to accept donations for the updating of the Master Plan, for the preparation and amendment from time-to-time of a recommended program of Municipal Capital Improvement Projects and for the preparation of an official town map, all of which the Planning Board is hereby authorized to undertake. (Article passed)

THE FOLLOWING ARTICLES WERE VOTED BY BALLOT ON ELECTION DAY

Article #39- Are you in favor of the adoption of an amendment to the Town of Epping Zoning Ordinance adopted 10/12/68, as amended and readopted 10/09/79 as proposed by the Planning Board as follows: (Art.1-A; To amend and enlarge the Industrial Zone to permit commercial as well as industrial uses and permitted accessory uses.) (Yes-679, No-142, Article passed)

Article #40- Are you in favor of the adoption of an amendment to the Town of Epping Zoning Ordinance adopted 10/12/68, as amended and readopted 10/09/79, as proposed by the Planning Board as follows: (Art. 111-B To adopt a Residential Cluster Development Ordinance to allow a more efficient use of land and to preserve natural features and open space.) (Yes-529, No-277, Article passed)

Article #41- Are you in favor of the adoption of an amendment to the Town of Epping Zoning Ordinance adopted 10/12/68, as amend-

ed and readopted 10/09/79 as proposed by the Planning Board as follows:(Art.111-C, To require Planning Board approval, following a public hearing, for the conversion of real property to condominium ownership, as authorized by the State of New Hampshire RSA 356-B.) (Yes-571, No-226, Article passed)

Article #42- Are you in favor of the adoption as an ordinance of the BOCA Basic Building Code of 1986, as amended, established by the Building Officials and Code Administrators International, Inc., as authorized by the State of New Hampshire RSA 674:52 1, and as proposed by the Epping Planning Board. (Yes-543, No-222, Article passed)

Article #43- Are you in favor of the adoption of an amendment to the Epping Zoning Ordinance adopted 10/12/6 8 as amended and re-adopted 10/09/79 by Citizen Petition submitted to the Planning Board 12/29/86, by the Board of Selectmen, signed by 25 or more registered voters as follows: AMEND ARTICLE 111-A 3.a to read; Maximum Density: Two (2) dwelling units per acre in served by the Town Wastewater collection system: one (1) unit per acre in the area elsewhere in the Town., Wetlands being Very poorly drained soils as shown in the current Rockingham County Soil Survey shall not be included in calculating allowable density.) (Yes-302, No-492, Article was defeated)

Motion made and passed to adjourn the Annual Town Meeting on March 17, 1987 at 11:30 p.m.

Beatrice G. Marcotte
Town Clerk

1987

ELECTION RESULTS

SELECTMAN for three years (vote for one)

Daniel Harvey - 291 votes, Kim Sullivan - 560 votes

TREASURER for one year (vote for one)

Willis A. Baker - 661 votes

TRUSTEE OF TRUST FUNDS for one year (vote for one)

Daniel Harvey - 365 votes, Kenneth Perry - 447 votes

LIBRARY TRUSTEE for three years (vote for one)

Carol Clapp - 431 votes, Deborah McConnell - 337 votes

WATER & SEWER COMMISSION for three years (vote for one)

Mary S. Fecteau - 588 votes

WATER & SEWER COMMISSION for two years (vote for one)

Wilfred Cloutier - 269 votes, Albert Haberstroh - 522 votes

BUDGET COMMITTEE for three years (vote for three)

Kenneth Perry - 547 votes, Dawn Tuminowski - 518 votes

Terry Wilkinson - 524 votes

BUDGET COMMITTEE for one year (vote for one)

Willis A. Baker - 640 votes

PLANNING BOARD for three years (vote for one)

Mary S. Cloutier - 274 votes, Ronald Laurent - 542 votes

FIRE WARD for three years (vote for one)

Michael Jean - 716 votes

SCHEDULE OF TOWN OWNED PROPERTY

DESCRIPTION	* ESTIMATED VALUE
TOWN HALL-LAND & BUILDING	155,000
FURNITURE & EQUIPMENT	50,000
LIBRARY-LAND & BUILDING	70,000
FURNITURE & EQUIPMENT	30,000
POLICE DEPARTMENT-LAND & BUILDINGS	100,000
FIRE DEPARTMENT-LAND & BUILDINGS	150,000
EQUIPMENT	10,000
HIGHWAY DEPARTMENT-LAND & BUILDINGS	20,000
EQUIPMENT	60,000
PARKS, COMMONS & PLAYGROUNDS	50,000
WATER SUPPLY FACILITIES	60,000
SEWER FACILITIES	2,500,000
SCHOOLS-LAND & BUILDINGS	3,030,000
EQUIPMENT	400,000
WASTE DISPOSAL FACILITIES	40,000
PARKER SCHOFIELD FOREST	13,000
GREENBELT ACERAGE	4,000
WATSON ACADEMY-LAND & BUILDING	200,000
ALL OTHER LANDS & BUIDINGS ACQUIRED THROUGH TAX COLLECTOR'S DEEDS	12,000

(* Values based on 22% Ratio)

SUMMARY INVENTORY OF VALUATION

VALUE OF LAND ONLY:		
CURRENT USE LAND	174,724	
RESIDENTIAL	12,970,100	
COMMERCIAL/INDUSTRIAL	873,400	
<u>TOTAL TAXABLE LAND</u>		14,018,224
TAX EXEMPT & NON TAXABLE	133,750	
VALUE OF BUILDINGS ONLY:		
RESIDENTIAL	28,992,405	
MANUFACTURED HOUSING	3,080,440	
COMMERCIAL/INDUSTRIAL	2,088,800	
<u>TOTAL TAXABLE BUILDINGS</u>		34,161,645
TAX EXEMPT & NON-TAXABLE	133,750	
PUBLIC UTILITIES		676,000
VALUATIONS BEFORE EXEMPTIONS		48,855,869
BLIND EXEMPTIONS (4)	17,660	
ELDERLY EXEMPTIONS (128)	1,520,000	
TOTAL DOLLAR AMOUNT OF EXEMPTIONS		1,537,660
NET VALUATION ON WHICH TAX RATE IS COMPUTED		<u>\$47,318,209</u>

BOARD OF CEMETERY TRUSTEES

This year, for this first time, we will be electing a Board of Cemetery Trustees as established by the State Legislature in RSA 289:7 for the purpose of managing and maintaining town owned cemeteries. In this capacity, they will be working closely with the Trustees of Trust Funds.

In December, the Board of Selectmen appointed a study committee to examine the responsibilities of this new board and to determine if anything needed to be done to assist in getting them off to a good start. We found that the town has no town cemetery with available burial sites as required by State Statutes, and that the privately owned Prospect Cemetery is very nearly filled to capacity. Since this need will probably have to be addressed before the end of the year, an article has been placed in the Warrant to provide a small working capital fund to assist the new Board in addressing this high priority town need.

Cemetery Trustees Study Committee: Bill Williamson, Chairman
 Richard Sanborn
 Hubert Downing
 Dan Bennis
 Richard Brewitt
 Joe Denoncour
 Daniel Harvey

BUILDING PERMIT STATISTICS 1987 SUMMARY

		Estimated Value
Single-family houses, detached	32	2,869,200
Single-family houses, attached	54	3,119,000
Two-family buildings	2	125,000
TOTAL	88	5,430,920
 New Nonresidential Buildings	 2	 36,000
Public Works & Utilities		
Other Nonresidential	1	2,000
Buildings		
Structures other than	4	65,000
Buildings		
 Additions, Alterations & Conversions		
Residential	55	466,195
Nonresidential	1	150,000
Garages & Carports	13	100,120
 Demolitions & Razing of Buildings		
Five or more Family	1	
Building		
TOTALS	253	12,363,435

EPPING BUDGET COMMITTEE
ANNUAL REPORT 1987

The Epping taxpayers were surely relieved in 1987 when taxes went down 9% from the all-time high rate of \$77.34 in 1986, a rate so high that only 60% of the taxes were collected.

The drop in the tax rate can be attributed to two factors; more newly-taxable property and taxpayers' voting few, if any, increases in appropriations.

The Budget Committee's job, as defined in RSA 32, is to review and study all town and school budget requests and to recommend a budget that will meet the needs of the school and town and will be a budget the taxpayers can afford.

The year 1987 presented several important issues for the Epping Budget Committee;

1. **INCREASED SCHOOL BUDGET** - The Budcom was pleased that the School Board was able to maintain all the school departments and janitorial staff, despite their earlier claims that these areas would be cut back if they were given only the legally allowed 10% increase over the Budget Committee's recommended budget.

2. **S.A.U.** - A major concern to taxpayers in both the 1987 school budget and the upcoming 1988 school budget request is the SAU budget. In spite of the decrease of 700 Newmarket students to administer, Epping's share has grown to \$123,444 for 1988, an increase of 79% in three years whereas Epping pupil enrollment has increased approximately 5% per year. The Budget Committee has no control over this amount which is determined by the SAU Board.

3. **ROADS** - The repair and maintenance of Epping roads is one of our major concerns and one which the Budget Committee felt should be addressed when funds became available, but only after a professional engineering study to establish unbiased priorities.

4. **TAX IMPACT STUDY** - In July, the Planning Board asked the Budget Committee to assist in assessing the tax impact of a planned 575 condominium development. The Budget Committee attempted to develop a significant contribution to the Planning Board's task, although the exercise was outside the normal range of the Committee's functions. The School Board, SAU, Fire and Police Departments were cooperative, but tardy and deficient data from the developer, among others, prevented compiling anything approaching a comprehensive report.

The Budget Committee's recommended budget last year led to a lower tax rate; the Schools were able to maintain their departments and staff; the Town was able to meet its expenses; and as of January 5, 1988, 80.5% of the taxes had been paid.

The Budget Committee will continue, in 1988, to analyze school and town appropriation requests seeking a balance between providing for their needs and achieving the lowest feasible tax rate. However, in the final analysis, restraint by voters at the School District and Town Meetings is the only action which will hold the tax rates down.

Willis A. Baker	Peter Hague	Terry Wilkinson
Joseph C. Burley, Sec.	Dorothy Hall, Sch Bd.	
Nancy B. Chase, Chm.	Madeline Lehrmitt	
Joseph Foley, Sel.	Kenneth Perry Vice Chm.	
Albert Haberstroh	Dawn Tuminowski	

REPORT OF THE COMMON TRUST FUND INVESTMENTS OF THE TOWN OF EPPING ON DECEMBER 31, 1987

ACCT #	HOW INVESTED	Principal			Income			
		BAL. 1-1-87	DEP	WITH DRAW	BAL 12-31-87	INCOME	EXPEND	BAL 12-31-87
Principal								
5268461	Invested:							
	Fidelity Daily Income	9997.98			9997.98	105.75	950.04	225.63
	Trust	11710.77			11710.77		1620.31	
003-017-310473	NH Savings Bank Term							
	Account Certificate							
	"	4500.00			4500.00	328.20	328.20	
003-06-927576	United Savings Bank							
06-35-000159	Investment Certificate	6042.87			6042.87	799.78	799.78	
320691215	Amoskead S.B. Invest-	7730.83		7730.83		1025.45	1025.45	
	ment Sav. Certificate							
8100004913	Amoskeag Statement		7730.83	7730.83		45.26	45.26	
	Savings Account							
01-45-000011	First S&L Term Deposit		7730.83		7730.83			
	Certificate							
Totals For Principal Invested		39982.45	15461.66	15461.66	39982.45	165.75	4769.04	225.63
Accumulated Income Invested								
320691215	Amoskeag S.B. Invest-	8295.00		8295.00		8.50	1108.79	
	ment Sav. Certificate							
8100004913	Amoskeag Statement	8295.00		8295.00		48.57	21.35	27.22
	Savings Account							
070-290701-7	Indian Head Bank Cert-	8907.41		8907.41		335.59	335.59	
	ificate of Deposit							
003-016-927576	N.H. Savings Bank	399.59		399.59		29.17	29.17	
	Term Account Cert.							
01-45-000011	First S&L Term De-	4769.17		4769.17				
	posit Certificate							
01-42-000049	First S&L Term De-	12862.66		12862.66				
	posit Certificate							
Totals for Accumulated Income		8694.59	34834.24	25497.44	18031.42	8.50	1465.73	56.39
Invested								
Totals For YEAR & SHEET TOTALS		48677.04	50295.90	40959.07	58013.87	174.25	6342.54	282.02

--STATEMENT OF APPROPRIATIONS--

GENERAL GOVERNMENT	
TOWN OFFICERS' SALARIES	7,350
TOWN OFFICERS' EXPENSES	93,000
ELECTION & REGISTRATION EXPENSES	1,500
CEMETERIES	-0-
GENERAL GOVERNMENT BUILDINGS	15,550
REAPPRIASAL OF PROPERTY	4,000
PLANNING & ZONING	43,900
LEGAL EXPENSES	25,000
ADVERTISING & REGIONAL ASSOCIATION	1,900
REVALUATION (ART.#20)	66,000
PUBLIC SAFETY	
POLICE DEPARTMENT	165,000
FIRE DEPARTMENT	66,300
CIVIL DEFENSE	50
BUILDING INSPECTION	10,000
HIGHWAYS, STREETS, BRIDGES	
TOWN MAINTENANCE	229,002
STREET LIGHTING	14,000
MILL ST. BRIDGES(ART.#16)	8,000
SANITATION	
SOLID WASTE DISPOSAL	106,500
RESOURCE RECOVERY CENTER	42,800
NEW COMPACTOR(ART.#19)	38,000
HEALTH	
HEALTH DEPARTMENT	500
AMBULANCES	10,000
ANIMAL CONTROL	2,500
VITAL STATISTICS	100
SEACOAST MENTAL HEALTH (ART.#29)	2,000
CHILD & FAMILY SERVICES(ART.#31)	4,000
WELFARE	
GENERAL ASSISTANCE	11,000
CULTURE & RECREATION	
LIBRARY	19,000
PARKS & RECREATION	13,000
PATRIOTIC PURPOSES	500
CONSERVATION COMMISSION	800
DEBT SERVICE	
PRINCIPAL OF LONG-TERM BONDS & NOTES	46,000
INTEREST EXPENSE-LONG TERM BONDS & NOTES	15,705
INTEREST EXPENSE-TAX ANTICIPATION NOTES	36,000

CAPITAL OUTLAY	
ROAD STUDY (ART.#22)	8,000
COMPUTER SOFTWARE	5,000
SEWER CONNECTION (ART.#23)	20,000

MISCELLANEOUS	
MOTOR VEHICLE FEES	8,500
SCHOOL PLAYGROUND (ART.#12)	60,000
EXETER AREA VISITING NURSE ASSOC. (ART.#27)	5,000
COMMUNITY ACTION (ART.#34)	5,307
WOMENS RESOURCES (ART.#37)	500
MEDIATION (ART.#33)	600
LAMPREY HEALTH CARE (ART.#35)	2,500
SEACOAST HOSPICE (ART.#28)	750
BIG BROTHER/BIG SISTER (ART.#30)	2,000
SEACOAST TASK FORCE (ART.#32)	500
INSURANCE	15,000

TOTAL APPROPRIATIONS	1,363,614
-----------------------------	------------------

SOURCE OF REVENUE

TAXES	
YIELD TAXES	3,000
INTEREST & PENALTIES	10,000
LAND USE CHANGE TAX	6,000

INTERGOVERNMENTAL REVENUES-STATE	
SHARED REVENUE BLOCK GRANT	66,176
HIGHWAY BLOCK GRANT	62,786
RAILROAD TAX	975
STATE AID WATER POLLUTION PROJECTS	36,471
LAND & CONSERVATION FUND	45,000
FUEL REFUNDS	500

LICENSES AND PERMITS	
MOTOR VEHICLE PERMIT FEES	265,000
DOG LICENSES	1,000
BUSINESS LICENSES, PERMITS AND FILING FEES	25,000
CABLE TV FRANCHISE FEE	3,000

CHARGES FOR SERVICES	
INCOME FROM DEPARTMENTS	30,000
RENT OF TOWN PROPERTY	10,540
FINES, FEES	3,000

MISCELLANEOUS REVENUES	
INTEREST ON DEPOSITS	40,000

OTHER FINANCING SOURCES	
INCOME FROM WATER & SEWER DEPARTMENTS	110,500
FUND BALANCE	226,918
86-CARRYOVER-REVALUATION	63,000

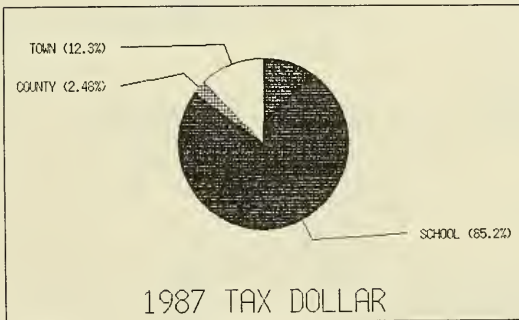
TOTAL REVENUES AND CREDITS	1,008,866
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TAX RATE COMPUTATION

TOTAL TOWN APPROPRIATIONS	1,363,614
TOTAL REVENUES & CREDITS	1,008,866
NET TOWN APPROPRIATIONS	354,748
NET SCHOOL ASSESSMENTS	2,929,758
COUNTY TAX ASSESSMENT	88,637
TOTAL OF TOWN, SCHOOL & COUNTY	3,373,143
DEDUCT TOTAL BUSINESS PROFITS TAX REIMB.	124,402
ADD WAR SERVICE CREDITS	17,500
ADD OVERLAY	66,853
PROPERTY TAXES TO BE RAISED	3,333,094

$$47,318,209 \times 70.44 = \$ 3,333,094$$

\$70.44=Town \$8.67, County \$1.75 School \$60.02



DETAILED STATEMENT OF PAYMENTS

TOWN OFFICERS' SALARIES

SELECTMEN	3,800
TREASURER	1,000
TAX COLLECTOR	1,000
TOWN CLERK	1,000
HUMAN SERVICES DIRECTOR	400
TRUSTEES OF TRUST FUNDS	150

7,350.00

TOWN OFFICERS' EXPENSES

SALARIES-STAFF	51,410.47
DUES & FEES	2,976.36
BENEFITS	3,817.00
OPERATING EXPENSES	19,219.70
SERVICES	4,971.55
MISC.	1,095.36

83,490.44

MUNICIPAL BUILDINGS

TOWN HALL

FUEL	3,325.08
ELECTRICITY	2,107.25
TELEPHONES	3,812.33
CUSTODIAL SERVICES	2,108.25
REPAIRS	8,394.46
EQUIPMENT	
SERVICES	
SUPPLIES	

WATSON ACADEMY

FUEL	1,964.39
ELECTRICITY	115.64
MAINTENANCE	245.09

22,072.49

HUMAN SERVICES

HEALTH OFFICERS' SALARY	500
EXETER AREA VISITING NURSE ASSOC.	5,000
LAMPREY HEALTH CARE CENTER	2,500
SEACOAST REGIONAL MENTAL HEALTH	2,000
ROCKINGHAM COUNTY ACTION PROGRAM	5,307
MEDIATION	600
CHILD & FAMILY SERVICES	4,000
BIG BROTHER/BIG SISTER PROGRAM	2,000
WOMEN'S RESOURCES	500
SEACOAST HOSPICE	750
AREA HOMEMAKERS	
SAFE PLACE	500

23,657.00

ELECTION AND REGISTRATION

MODERATOR	45.00	
SUPERVISORS OF CHECKLIST	168.00	
BALLOT CLERKS	140.00	
MEALS	90.00	
SERVICES	667.09	
PRINTING & SUPPLIES	685.00	
MISC.	58.02	
		1,853.11

DISCOUNTS, REFUNDS & ABATEMENTS

PROPERTY TAXES	161,965.79	
ABATEMENTS/C.U./VET.	22,743.08	
REFUNDS	29,553.63	
MISC.	1,101.00	
		213,703.64

* PUBLIC ASSISTANCE

RENT	10,900.52	
FUEL	676.71	
FOOD	1,204.01	
ELECTRICITY	530.83	
MEDICAL	89.39	
MISC. (Fire Victims)	2,259.00	
		15,660.46

REFUSE DISPOSAL

LAMPREY REGIONAL COOPERATIVE		96,015.03
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* RESOURCE RECOVERY CENTER

LABOR	9,754.43	
EQUIPMENT	15,504.63	
ELECTRICITY	355.63	
SERVICES	11,738.00	
SUPPLIES	10,590.75	
RENT/LEASE	5,424.00	
MISC.	1,114.02	
		54,481.46

TAX SALES

TOWN OF EPPING	112,045.58	
OTHERS	226,639.50	
		338,685.08

PLANNING SERVICES

ROCKINGHAM REGIONAL PLANNING COMMISSION		1,900.00
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VITAL STATISTICS

TAX COLLECTOR		64.00
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COUNTY TAX

ROCKINGHAM COUNTY TREASURER 88,637.00

SCHOOL TAX

1986-1987 SCHOOL YEAR	1,394,996.00	
1987-1988 SCHOOL YEAR	1,550,000.00	
		2,944,996.00

LONG TERM INDEBTEDNESS

FIRST NATIONAL BANK OF BOSTON	20,000.00
FHA	6,000.00
CONN. NAT'L	-0-

TEMPORARY LOANS

INDIAN HEAD BANK AND TRUST	500,000.00
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INTEREST

LONG TERM NOTES & LOANS	3,175.00
SHORT TERM NOTES & LOANS	18,500.00

* Departments that receive revenues

* MUNICIPAL SEWER DEPARTMENT

1987 APPROPRIATION

* PLANNING BOARD

LEGAL EXPENSES	2,674.16	
CLERICAL	8,605.05	
SUPPLIES & PRINTING	1,536.68	
SERVICES	26,303.39	
PERC TESTS	240.00	
MASTER PLAN	3,293.84	
CIRCUIT RIDER	2,913.75	
MISC.	3,466.11	
		49,032.98

* CONSERVATION

1987 APPROPRIATION 800.00

* FIRE & AMBULANCE

EMERGENCY TELEPHONE AND	1,523.14	
BUSINESS TELEPHONE		
FUEL & L.P. GAS	4,564.11	
TRUCK REPAIRS AND	6,031.78	
EQUIPMENT REPAIRS		
GENERAL MAINTENANCE	1,907.83	
VEHICLE MAINTENANCE	2,608.92	
SERVICE CONTRACTS	470.14	
NEWE EQUIPMENT	11,184.49	
TRAINING	1,394.77	
OFFICERS' SALARIES	5,675.00	
DUES, SUBS. ETC.	813.88	
POINTS-COMPENSATION	6,649.89	
OXYGEN	1,516.00	
MEDICAL SUPPLIES	1,932.58	
RACE TRACKS	10,339.46	
ELECTRICITY	1,863.65	
MISC.	868.70	
INSURANCE	6,150.00	
		65,494.34

* POLICE DEPARTMENT

SALARIES (FULL TIME)
 SALARIES (PART TIME)
 BENEFITS
 VEHICLE MAINTENANCE
 TELEPHONE
 SUPPLIES
 SERVICES & TRAINING
 INSURANCE
 RACE TRACKS

TOWN REPORTS

PRINTING	2,173.60	
POSTAGE	253.92	
		2,427.52

	<u>ANIMAL CONTROL</u>	
SALARY-OFFICER	1,778.62	
SUPPLIES	89.08	
SERVICES	69.50	
SPCA	250.00	
EQUIPMENT & REPAIRS	88.90	
MILAGE & REIMB.	928.40	
STATE OF NH	133.00	
		3,337.50
	<u>CIVIL DEFENSE</u>	
DIRECOTR'S SALARY		50.00
	<u>PUBLIC LIBRARY</u>	
HARVEY MITCHELL MEMORIAL LIBRARY		19,000.00
	<u>AUTOMOBILE REGISTRATIONS</u>	
TOWN CLERK		8,660.00
	<u>STREET LIGHTING</u>	
PUBLIC SERVICE COMPANY OF NEW HAMPSHIRE		13,599.43
	<u>LEGAL EXPENSES</u>	
ALL GENERAL SERVICES		10,504.89
	* <u>STREETS AND HIGHWAYS</u>	
EQUIPMENT/LABOR-CONTRACTED	164,241.09	
LABOR	34,374.51	
MATERIALS	25,092.73	
SALT & SAND	30,604.98	
SUPPLIES & EQUIPMENT	25,762.19	
SERVICES &	6,810.67	
MISC.		286,886.17
	* <u>RECREATION DEPARTMENT</u>	
BASEBALL TEAMS		
EQUIPMENT & SUPPLIES	1,260.23	
TOURS	3,381.25	
TRANSPORTATION	2,478.38	
SALARIES	5,256.00	
		12,375.86
	<u>INSURANCE</u>	
NHMA-UNEMPLOYMENT	791.43	
NHMA-WORKERS COMP	15,049.00	
DAVIS & TOWLE	36,134.00	
BLUE CROSS/BLUE SHIELD	5,195.67	
		57,170.10
	* <u>MUNICIPAL WATER DEPARTMENT</u>	
1987 APPROPRIATION		40,000.00

TOWN OF EPPING, NEW HAMPSHIRE

Financial Statements
and Supplemental Schedules

December 31, 1987

DENNETT & DENNETT
CERTIFIED PUBLIC ACCOUNTANTS
86 HIGH STREET
PO BOX 850
HAMPTON, NEW HAMPSHIRE 03842

WILSON P. DENNETT, CPA
ROBERT B. DENNETT, CPA

TELEPHONE - 926-6321
AREA CODE 603

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

THE NEW HAMPSHIRE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

Auditor's Report on Financial Position

Board of Selectmen
Town of Epping, N.H.

Gentlemen:

We have examined the combined financial statements and the combining individual fund and account group financial statements of the Town of Epping, New Hampshire as of and for the year ended December 31, 1987, as listed in the Table of Contents. Our examination was made in accordance with generally accepted government auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As described more fully in Note 1B, the combined financial statements referred to above do not include financial statements of the General Fixed Assets - Account Group. These should be included to conform with generally accepted accounting principles.

In our opinion, except for the omission of the financial statements referred to above results in an incomplete presentation, as explained in the preceding paragraph, the combined financial statements referred to above present fairly the financial position of the Town of Epping, New Hampshire at December 31, 1987, and the results of its operations and the changes in financial position of the Town of Epping, New Hampshire at December 31, 1987 and the results of its operations and the changes in financial position of its proprietary fund types and similar trust funds for the year then ended, in conformity with generally accepted accounting principles applicable to governmental entities prescribed by OMB Circular A-128 under the Single Audit Act of 1984 and applied on a basis consistent with that of the preceding year.

Our examination was made for the purpose of forming an opinion on the combined financial statements taken as a whole. The combining, individual fund, and account group financial statements and schedules listed in the Table of Contents are presented for purposes of additional analysis and are not a required part of the combined financial statements of the Town of Epping, New Hampshire. The information has been subjected to the auditing procedures applied in the examination of the combined financial statements and in our opinion, is fairly stated in all material respects in relation to the combined statements taken as a whole.

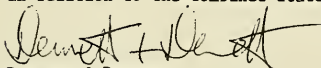

Dennett & Dennett
Certified Public Accountants
February 16, 1988

EXHIBIT C
Town of Epping
Combined Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget and Actual
General and Special Revenue Fund Types
For the Year Ended December 31, 1987

	----- General Fund -----		
	Budget	Actual	Variance Favorable (Unfavorable)
<u>Revenues</u>			
Taxes	\$3,334,594	\$3,408,870	\$ 74,276
Intergovernmental Revenues	336,310	292,002	(44,308)
Licenses and Permits	294,000	344,115	50,115
Charges for Services	43,540	94,908	51,368
Miscellaneous	103,000	68,540	(34,460)
<u>Other Financing Sources</u>			
Interfund Transfers	110,500	137,184	26,684
<u>TOTAL REVENUES AND OTHER SOURCES</u>	<u>4,221,944</u>	<u>4,345,619</u>	<u>123,675</u>
<u>Expenditures</u>			
General Government	344,700	265,983	78,717
Public Safety	241,450	239,965	1,485
Highways, Streets, Bridges	251,002	299,676	(48,674)
Sanitation	149,300	156,467	(7,167)
Health	31,950	31,963	(13)
Welfare	16,307	20,864	(4,557)
Culture and Recreation	13,500	15,289	(1,789)
Capital Outlay	179,673	75,100	104,573
Debt Service			
Principal	46,000	46,000	
Interest	51,705	34,205	17,500
<u>Other Uses</u>			
Interfund Transfers	149,800	147,681	2,119
Intergovernmental Transfers & Outlay	3,085,248	3,064,338	20,910
<u>TOTAL EXPENDITURES AND OTHER USES</u>	<u>4,560,635</u>	<u>4,397,531</u>	<u>163,104</u>
<u>Excess of Revenues and Other Sources Over</u> <u> (Under) Expenditures and Other Uses</u>	<u>(338,691)</u>	<u>(51,912)</u>	<u>286,779</u>
<u>Fund Balances - Beginning of Year</u>	<u>401,346</u>	<u>401,346</u>	
<u>Fund Balances - End of Year</u>	<u>\$ 62,655</u>	<u>\$ 349,434</u>	<u>\$ 286,779</u>

See Notes to Financial Statements

----- Special Revenue Fund -----			Totals ----- Memorandum Only -----		
Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
\$	\$	\$	\$3,334,594	\$3,408,870	\$ 74,276
	406	406	336,310	292,408	(43,902)
			294,000	344,115	50,115
			43,540	94,908	51,368
	12,487	12,487	103,000	81,027	(21,973)
<u>19,800</u>	<u>21,471</u>	<u>1,671</u>	<u>130,300</u>	<u>158,655</u>	<u>28,355</u>
<u>19,800</u>	<u>34,364</u>	<u>14,564</u>	<u>4,241,744</u>	<u>4,379,983</u>	<u>138,239</u>
19,800	25,847	(6,047)	364,500	291,830	72,670
			241,450	239,965	1,485
			251,002	299,676	(48,674)
			149,300	156,467	(7,167)
			31,950	31,963	(13)
			16,307	20,864	(4,557)
			13,500	15,289	(1,789)
			179,673	75,100	104,573
			46,000	46,000	
			51,705	34,205	17,500
			149,800	147,681	2,119
			<u>3,085,248</u>	<u>3,064,338</u>	<u>20,910</u>
<u>19,800</u>	<u>25,847</u>	<u>(6,047)</u>	<u>4,580,435</u>	<u>4,423,378</u>	<u>157,057</u>
	8,517	8,517	(338,691)	(43,395)	295,296
<u>7,611</u>	<u>7,611</u>		<u>408,957</u>	<u>408,957</u>	
<u>\$ 7,611</u>	<u>\$ 16,128</u>	<u>\$ 8,517</u>	<u>\$ 70,266</u>	<u>\$ 365,562</u>	<u>\$ 295,296</u>

EXHIBIT D
Town of Epping
Combined Statement of Revenues, Expenses and Changes
in Retained Earnings/Fund Balances - All Proprietary Fund Types
and Similar Trust Funds
For the Year Ended December 31, 1987

	<u>Proprietary Fund Type</u>	<u>Fiduciary Fund Type</u>
	<u>Enterprise</u>	<u>Non-Expendable Trust</u>
<u>Revenues</u>		
Charges for Services	\$ 135,321	\$
Interest Earned	1,863	5,453
<u>Total Revenues</u>	<u>137,184</u>	<u>5,453</u>
<u>Other Financing Sources</u>		
Interfund Transfers		
General Fund		
Loans		
State Aid Sewer Project		
Paid by Appropriation		
Capital Projects Fund		
Waste Water Treatment Facility		
<u>Total Revenues and Other Sources</u>	<u>137,184</u>	<u>5,453</u>
<u>Expenditures</u>		
Personal Services	51,539	
Contractual Services	39,367	
Supplies and Operating Expense	36,975	4,031
Depreciation	40,936	
<u>Total Expenditures</u>	<u>168,817</u>	<u>4,031</u>
<u>Other Financing Uses</u>		
Interfund Transfers		
General Fund		
Interest & Fiscal Charges		
Interest Loan Repaid		
Capital Projects Fund		
Sewer Connection Funds	100	
<u>Total Expenditures and Other Uses</u>	<u>168,917</u>	<u>4,031</u>
<u>Net Income (Loss)</u>	<u>(31,733)</u>	
<u>Contributed Capital</u>	<u>850,676</u>	
<u>Excess of Revenues Over Expenditures</u>		1,422
<u>Retained Earnings/Fund Balance - Beginning of Year</u>	<u>898,262</u>	<u>59,720</u>
<u>Retained Earnings/Fund Balance - End of Year</u>	<u>\$1,717,205</u>	<u>\$ 61,142</u>

See Notes to Financial Statements

EXHIBIT E
Town of Epping
Combined Statement of Changes in
Financial Position - All Proprietary Fund Types
and Similar Trust Funds
For the Year Ended December 31, 1987

	<u>Proprietary Fund Type</u> <u>Enterprise</u>	<u>Fiduciary Fund Type</u> <u>Non-Expendable Trust</u>
<u>Sources of Working Capital</u>		
<u>Operations</u>		
Net Income	\$ (31,733)	\$ 1,422
Add Back: Items Not Requiring Working Capital - Depreciation	<u>40,936</u>	
<u>Working Capital Provided By</u>		
<u>Operations</u>	9,203	1,422
<u>Other</u>		
Contributed Capital		
Total Sources of Working Capital	<u>9,203</u>	<u>1,422</u>
<u>Uses of Working Capital</u>		
Net Increase (Decrease) in Working Capital	<u>\$ 9,203</u>	<u>\$ 1,422</u>
<u>Elements of Net Increase (Decrease) in Working Capital</u>		
Cash	\$ 19,937	\$ 1,422
Accounts Receivable	11,910	
Unbilled Services	2,863	
Accounts Payable	<u>(25,507)</u>	
Net Increase (Decrease) in Working Capital	<u>\$ 9,203</u>	<u>\$ 1,422</u>

TOWN OF EPPING

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Town of Epping conform to generally accepted accounting principles for local governmental units except as indicated hereinafter. The following is a summary of significant accounting policies.

A. Basis of Accounting

The accrual basis is used for all fiduciary (and proprietary) funds. Governmental funds utilize the modified accrual basis whereby revenues are recorded when measurable and available. Expenditures are recorded when the liability is incurred (accrual basis) except:

1. Disbursements for inventory items (materials and supplies) are considered expenditures at the time of purchase.
2. Prepaid expenses are not normally recorded.

B. General Fixed Assets

The Town of Epping has not maintained a record of its general fixed assets and therefore does not conform to generally accepted accounting policies in this respect.

C. Property, Plant and Equipment

Fixed assets in the proprietary funds are stated at cost, less accumulated depreciation. Interest during construction is not capitalized. The following is a summary of the Sewer Project:

Year Capitalized	Cost	Life	Percentage	Prior	1987
				Depreciation	Depreciation
Prior to 1984					
Mains, Etc.	\$	50 Yrs.	2%	\$342,630	\$ 22,842
Equipment		10 Yrs.	10%	16,213	1,081
SUBTOTALS	1,152,912			358,843	23,923
1984 - 1987					
Wastewater Treatment					
Plant	850,636	50 Yrs.	2%		17,013
TOTAL COSTS	<u>\$2,003,548</u>			<u>\$358,843</u>	<u>\$ 40,936</u>
Total Costs to Date			\$2,003,548		
Less: Depreciation to Date			399,779		
Net of Depreciation			<u>\$1,603,769</u>		

D. Investments

Investments are stated at cost.

TOWN OF EPPING - NOTES TO FINANCIAL STATEMENTS (continued)

E. Continuing Appropriations

Appropriations for certain projects and specific items not fully expended at year-end are carried forward as continuing appropriations to the next year in which they supplement the appropriations of that year. At year-end, continuing appropriations are reported as a component of fund balance. As of December 31, 1987, the following were continuing appropriations:

Planning and Zoning	\$ 3,192
Revaluation	99,000
Area Homemakers	1,000
Compactor	10,362
Fire Department Repair	2,935
Prescott Road	24,000
School Playground	60,000
	<u>\$200,489</u>

F. Taxes Collected for Others

The Town collects taxes for the Epping School District and Rockingham County, which are remitted to them as required by law.

G. Inter-Fund Transactions

During the course of normal operations, the Town has numerous transactions between funds including expenditures and transfers of resources to provide services, construct assets and service debt. The accompanying governmental and fiduciary funds financial statements reflect such transactions.

Proprietary funds record operating subsidies as other income, whereas the governmental fund paying the subsidy records it as a transfer.

H. Other General Accounting Policies

1. Retirement System

The police are covered under the State of New Hampshire Retirement System. Contributions are deducted at rates according to employment compensation. The Town's contribution for normal cost of the plan is based upon an actuarial valuation of the entire State plan and has been set at various rates of the employee's annual compensation. Since the actuarial valuation is performed on the entire State plan, the amount, if any, of the excess vested benefits over pension fund assets for the Town of Epping is not available. The Town does not have an accrued liability for the past service costs. The expense for 1987 was \$4,181.77.

Employees may accumulate unused sick leave. Vacation is granted in varying amounts based on length of service. The Town's policy is to recognize cost of sick and vacation leave only at the time payments are made.

The Town voted to give retirement benefits to the office employees. The total expense for 1987 was \$2,984.16.

TOWN OF EPPING - NOTES TO FINANCIAL STATEMENTS (continued)

I. Property Taxes

Annually the Town establishes an amount for abatements, discounts and refunds of property and resident tax revenues known as overlay. All abatements, discounts and refunds are charged to overlay. Overlay is included under classification of general government in the financial statements.

As prescribed by law, the Tax Collector sells at tax sale, all uncollected property taxes in the following year after taxes are due, where applicable. The purchaser at tax sale has a priority tax lien on these properties and accrues interest at 18% per annum. Delinquent taxpayers must redeem property from tax sale purchasers.

Property is sold to the party who will accept a lien for the least undivided interest in the property for payment of taxes and related costs due. If the property is not redeemed within the two year redemption period, the property is tax-deeded to the lien holder.

2. PURPOSE OF FUNDS AND ACCOUNT GROUPS

The Town reports its activities in numerous individual funds to comply with the limitations and restrictions placed on both the resources made available to the Town and the service provided. Individual funds and account groups summarized in the accompanying financial statements are classified as follows:

A. Governmental Funds

These funds are intended to provide recurring general services. They are controlled by a budget approved by the voters.

General Fund - Used to account for all revenues and expenditures which are not accounted for in other fund or account groups.

Special Revenue Funds - Used to account for specific restricted revenues and expenditures for various purposes. Receipts and expenditures of each fund are governed by the terms of contractual agreements, statutes or local law.

Capital Projects Funds - These funds are used to account for resources designated to construct or acquire fixed assets. Such resources are derived principally from proceeds of general obligation bonds, notes, federal or state grants.

B. Proprietary Funds

Enterprise Funds - These funds are used to account for operation of entities that provide services on user charge, or other basis, to the general public. Retained earnings in the Sewer Account were restated January 1, 1981 to conform to generally accepted accounting principles. As of May 1, 1985, Water Department policy was changed and receipts were deposited into the Water Department's own checking account.

C. Fiduciary Funds

Trust and Agency Funds - These funds are used to account for assets held by the Town in a fiduciary capacity for various purposes including cemetery operations and taxes collected for other governmental units. Receipts and expenditures of each fund are governed by statutes or local law.

TOWN OF EPPING - NOTES TO FINANCIAL STATEMENTS (continued)

D. General Long-Term Debt Account Group

This group is used for the outstanding principal balances of general obligation bonds or notes.

3. BUDGET

The Town budget represents departmental appropriations as authorized by annual or special town meetings. The Selectmen may transfer funds between operating categories as they deem necessary. State statutes require balanced budgets but provide for the use of the beginning fund balance as estimated revenue. In 1987, the beginning fund balance was applied as follows:

Revaluation	\$ 63,000
Safety Complex	3,000
Civil Defense	100
Fire Department Repair	17,333
Prescott Road	24,000
Computer	340
Typewriter	1,000
Use Study	3,000
	<u>\$111,773</u>

4. LONG-TERM DEBT

The annual requirements to amortize all debt outstanding as of December 31, 1987, including interest payments of \$53,160 are as follows:

<u>Year Ended</u> <u>December 31,</u> <u>1987</u>	<u>General</u> <u>Obligation</u>	<u>Special</u> <u>Assessment</u>	<u>Total</u>
1988	39,480		\$ 39,480
1989	37,940		37,940
1990	36,340		36,340
1991	34,680		34,680
1992	31,500		31,500
1993-1995	83,620		83,620
	<u>\$ 263,560</u>	<u>\$</u>	<u>\$263,560</u>

5. HUD GRANTS

Phase I and Phase II of the Community Development Block Grants for the improvement of downtown Epping (1984-1986) have been completed. Excess funds were returned to the State of New Hampshire. During 1987 \$10,280 was received from the premature sale of rehab housing under the CDBG.

NON-EXPENDABLE TRUST FUNDS

The principal amounts of all non-expendable funds are restricted either by law or specific terms of individual bequests, in that only income earned thereon may be expended. Principal and income balances at December 31, 1987, are noted on Schedule 15 of this report.

TOWN OF EPPING - NOTES TO FINANCIAL STATEMENTS (continued)

7. SPECIAL REVENUE FUND BALANCES

At December 31, 1987, the special revenue fund balance of \$16,128 consisted of the following:

Federal Revenue Sharing	\$ 406
Library Fund	390
Conservation Commission	5,052
Refund of Rehab Costs Under CDBG	10,280
	<u>\$16,128</u>

8. CONTINGENT LIABILITIES

No litigation is currently in process that could materially affect the financial statements of the Town.

9. COMMITMENTS AND LEASES

On August 26, 1983, the Town leased a compactor under the Atlantic Leasing Corporation Plan. Total cost of the lease is \$37,968.00 (84 payments of \$452.00). In 1987 twelve payments were made totalling \$5,424.00. Balance of payment schedule is as follows:

1988	5,424
1989	5,424
1990	3,616
Total	<u>\$14,464</u>

10. ACCOUNTS RECEIVABLE AND UNBILLED REVENUES - PROPRIETARY FUNDS

The Epping Water and Sewer Commission uses semi-annual cycle billings. Accounts Receivable at December 31, 1987, reflects unpaid balances after the January 1 to June 30, 1987 service period, which was billed in July, 1987. An accrual is made for customer service provided in the period July 1 to December 31, 1987 service period, which is unbilled at December 31, 1987.

11. BUDGET OVERDRAFT

The budget overexpenditure of \$58,295 was chiefly created by flood damage of which \$48,000 is reimbursable by the State of New Hampshire. The balance was created by unbudgeted insurance costs. RSA 3210A requires approval of the Commissioner of Revenue Administration upon receipt of a letter authorized by a majority of the budget committee and signed by the Selectmen prior to creation of the overdraft. In cases of emergency, approval may be obtained after the overdraft occurs.

FINANCIAL STATEMENTS
(continued)

SCHEDULE 1
Town of Epping
Statement of Estimated and Actual Revenues
Fiscal Year Ended December 31, 1987

	Estimated	Actual	Over/(Under) Budget
<u>TAXES</u>			
Property	\$3,315,594	\$3,368,013	\$ 52,419
Resident		2,510	2,510
National Bank Stock			
Yield	3,000		(3,000)
Interest and Penalties on Taxes	10,000	17,197	7,197
Land Use Change Tax	6,000	21,150	15,150
TOTAL TAXES	<u>3,334,594</u>	<u>3,408,870</u>	<u>74,276</u>
<u>INTERGOVERNMENTAL REVENUES</u>			
Shared Revenues	66,176	66,176	
Highway Block Grant	62,786	62,786	
Railroad Tax	975		(975)
Land and Water Conservation Fund	45,000		(45,000)
Fuel Refund	500	1,324	824
Business Profits Tax	124,402	124,402	
Highway Safety Grant - Radar		746	746
Old Age Assistance		97	97
Sewer Project - State Aid	36,471	36,471	
TOTAL INTERGOVERNMENTAL REVENUES	<u>336,310</u>	<u>292,002</u>	<u>(44,308)</u>
<u>LICENSES AND PERMITS</u>			
Motor Vehicle Permit Fees	265,000	300,039	35,039
Dog Licenses	1,000	870	(130)
Business Licenses, Permits and Filing Fees	25,000	38,626	13,626
Cable TV Franchise Fee	3,000	4,580	1,580
TOTAL LICENSES AND PERMITS	<u>294,000</u>	<u>344,115</u>	<u>50,115</u>
<u>CHARGES FOR SERVICES</u>			
Income From Departments	30,000	80,313	50,313
Rent of Town Property	10,540	11,728	1,188
Fines, Copies, Misc.	3,000	2,867	(133)
TOTAL CHARGES FOR SERVICES	<u>43,540</u>	<u>94,908</u>	<u>51,368</u>

SCHEDULE 1 (Continued)
Town of Epping
Statement of Estimated and Actual Revenues
Fiscal Year Ended December 31, 1987

	<u>Estimated</u>	<u>Actual</u>	<u>Over/(Under) Budget</u>
<u>MISCELLANEOUS REVENUES</u>			
Interest on Deposits	40,000	55,862	15,862
Revaluation 86 Carryover	63,000		(63,000)
Refunds		1,455	1,455
Road Upgrades		4,125	4,125
Birch Hill Road Development		7,098	7,098
TOTAL MISCELLANEOUS REVENUES	<u>103,000</u>	<u>68,540</u>	<u>(34,460)</u>
 <u>OTHER FINANCING SOURCES</u>			
Operating Transfers In			
Proprietary Fund Types			
Municipal Water and Sewer	<u>110,500</u>	<u>137,184</u>	<u>26,684</u>
TOTAL OTHER FINANCING SOURCES	<u>110,500</u>	<u>137,184</u>	<u>26,684</u>
 <u>TOTAL REVENUES</u>	<u>4,221,944</u>	<u>\$4,354,899</u>	<u>\$ 123,675</u>
 <u>FUND BALANCE USED TO REDUCE TAX RATE</u>	<u>226,918</u>		
 <u>TOTAL REVENUES AND USE OF FUND BALANCE</u>	<u>\$4,448,862</u>		

SCHEDULE 2
Town of Epping
Statement of Appropriations, Expenditures and Encumbrances
For the Year Ended December 31, 1987

	Encumbered From 1986	Appropriations 1987
<u>GENERAL GOVERNMENT</u>		
Town Officers Salaries	\$	\$ 7,350
Town Officers Expenses		93,000
Election and Registration Expenses		1,500
General Government Buildings		15,550
Reappraisal of Property		4,000
Planning and Zoning		43,900
Legal Expenses		25,000
Advertising and Regional Association		1,900
Revaluation	63,000	66,000
Insurance		15,000
Motor Vehicle Fees		8,500
TOTAL GENERAL GOVERNMENT	<u>63,000</u>	<u>281,700</u>
<u>PUBLIC SAFETY</u>		
Police Department		165,000
Fire Department		66,300
Civil Defense	100	50
Building Inspection		10,000
TOTAL PUBLIC SAFETY	<u>100</u>	<u>241,350</u>
<u>HIGHWAYS, STREETS AND BRIDGES</u>		
Town Maintenance		229,002
Street Lighting		14,000
Bridges - Mill Street		8,000
TOTAL HIGHWAYS, STREETS AND BRIDGES		<u>251,002</u>
<u>SANITATION</u>		
Solid Waste Disposal		106,500
Resource Recovery Center		42,800
TOTAL SANITATION		<u>149,300</u>
<u>HEALTH</u>		
Health Department		500
Hospital and Ambulances		10,000
Animal Controls		2,500
Vital Statistics		100
Exeter Area Visiting Nurse Association		5,000
Seacoast Mental Health		2,000
Child and Family Services		4,000
Women's Resources		500
Mediation		600
Lamprey Health Care		2,500
Big Brother/Big Sister		2,000
Seacoast Task Force		500
Seacoast Hospice		750
Area Homemakers		1,000
TOTAL HEALTH		<u>31,950</u>

Total Amount Available	Expenditures Net of Refunds	(Over) Under Budget	Encumbered to 1988
\$ 7,350	\$ 7,350	\$	\$
93,000	87,358	5,642	
1,500	1,883	(383)	
15,550	22,528	(6,978)	
4,000	7,963	(3,963)	
43,900	43,365	(2,657)	3,192
25,000	10,793	14,207	
1,900	1,900		
129,000	30,000		99,000
15,000	44,183	(29,183)	
8,500	8,660	(160)	
<u>344,700</u>	<u>265,983</u>	<u>(23,475)</u>	<u>102,192</u>
165,000	163,468	1,532	
66,300	69,221	(2,921)	
150	150		
10,000	7,126	2,874	
<u>241,450</u>	<u>239,965</u>	<u>1,485</u>	
229,002	278,077	(49,075)	
14,000	13,599	401	
8,000	8,000		
<u>251,002</u>	<u>299,676</u>	<u>(48,674)</u>	
106,500	96,015	10,485	
42,800	60,452	(17,652)	
<u>149,300</u>	<u>156,467</u>	<u>(7,167)</u>	
500	500		
10,000	10,211	(211)	
2,500	3,338	(838)	
100	64	36	
5,000	5,000		
2,000	2,000		
4,000	4,000		
500	500		
600	600		
2,500	2,500		
2,000	2,000		
500	500		
750	750		
1,000			1,000
<u>31,950</u>	<u>31,963</u>	<u>(1,013)</u>	<u>1,000</u>

SCHEDULE 2 (Continued)
Town of Epping
Statement of Appropriations, Expenditures and Encumbrances
For the Year Ended December 31, 1987

	Encumbered From 1986	Appropriations 1987
<u>WELFARE</u>		
General Assistance		11,000
Rockingham County Community Action Program		5,307
TOTAL WELFARE		<u>16,307</u>
<u>CULTURE AND RECREATION</u>		
Parks and Recreation		13,000
Patriotic Purposes		500
TOTAL CULTURE AND RECREATION		<u>13,500</u>
<u>CAPITAL OUTLAY</u>		
New Compactor		38,000
Roads Study		8,000
Computer Software		5,000
Fire Department Repair	17,333	
Prescott Road	24,000	
Safety Complex	3,000	
Computer	340	
Typewriter	1,000	
Use Study	3,000	
School Playground		60,000
Sewer Connection - School Playground		20,000
TOTAL CAPITAL OUTLAY	<u>48,673</u>	<u>131,000</u>
<u>DEBT SERVICE</u>		
Principal of Long-Term Bonds and Notes		46,000
Interest Expense - Long Term Bonds and Notes		15,705
Interest Expense - Tax Anticipation Notes		36,000
TOTAL DEBT SERVICE		<u>97,705</u>
<u>OPERATING TRANSFERS OUT</u>		
<u>Interfund Transfers</u>		
<u>Special Revenue Fund</u>		
Library		19,000
Conservation Commission		800
<u>Proprietary Fund Type</u>		
Municipal Water Department		40,000
Municipal Sewer Department		90,000
TOTAL OPERATING TRANSFERS OUT		<u>149,800</u>
<u>TOTAL TOWN APPROPRIATIONS</u>	<u>111,773</u>	<u>1,363,614</u>
<u>Intergovernmental Transfers and Overlay</u>		
Epping School District Assessments		2,929,758
County Tax Assessment		88,637
Overlay		66,853
TOTAL OPERATING TRANSFERS OUT		<u>3,085,248</u>
<u>TOTAL APPROPRIATIONS</u>	<u>\$ 111,773</u>	<u>\$4,448,862</u>

<u>Total Amount Available</u>	<u>Expenditures Net of Refunds</u>	<u>(Over) Under Budget</u>	<u>Encumbered to 1988</u>
11,000	15,557	(4,557)	
<u>5,307</u>	<u>5,307</u>		
<u>16,307</u>	<u>20,864</u>	<u>(4,557)</u>	
13,000	13,972	(972)	
<u>500</u>	<u>1,317</u>	<u>(817)</u>	
<u>13,500</u>	<u>15,289</u>	<u>(1,789)</u>	
38,000	27,638		10,362
8,000	8,064	(64)	
5,000	5,000		
17,333	14,398		2,935
24,000			24,000
3,000		3,000	
340		340	
1,000		1,000	
3,000		3,000	
60,000			60,000
<u>20,000</u>	<u>20,000</u>		
<u>179,673</u>	<u>75,100</u>	<u>7,276</u>	<u>97,297</u>
46,000	46,000		
15,705	15,705		
36,000	18,500	17,500	
<u>97,705</u>	<u>80,205</u>	<u>17,500</u>	
19,000	19,000		
800	800		
40,000	32,903	7,097	
90,000	94,978	(4,978)	
<u>149,800</u>	<u>147,681</u>	<u>2,119</u>	
<u>1,475,387</u>	<u>1,333,193</u>	<u>(58,295)</u>	<u>200,489</u>
2,929,758	2,944,996	(15,238)	
88,637	88,637		
66,853	30,705	36,148	
<u>3,085,248</u>	<u>3,064,338</u>	<u>20,910</u>	
<u>\$4,560,635</u>	<u>\$4,397,531</u>	<u>\$ (37,385)</u>	<u>\$ 200,489</u>

SCHEDULE 4
Town of Epping
Summary of Warrant - Levy of 1987
For the Year Ended December 31, 1987

DR

Taxes Committed to Collector

Property Taxes	\$3,333,094.00	
Land Use Change Taxes	21,150.00	
National Bank Stock Taxes		
Yield Taxes	<u>2,887.33</u>	

\$3,357,131.33

Added Taxes

Property Taxes	<u>11,645.48</u>	
----------------	------------------	--

11,645.48

Overpayments During the Year

Property Taxes	<u>1,622.82</u>	
----------------	-----------------	--

1,622.82

Interest Collected on Delinquent Property Taxes

4,125.14

TOTAL DEBITS

\$3,374,524.77

CR

Remittances to Treasurer

Property Taxes	\$2,686,677.86	
Land Use Change Taxes	21,150.00	
National Bank Stock Taxes		
Interest Collected	<u>4,125.14</u>	

\$2,711,953.00

Discounts Allowed

Abatements Made During Year

Property Taxes	27,528.40	
Yield Taxes		

27,528.40

Uncollected Taxes

Property Taxes	632,156.04	
Yield Taxes	<u>2,887.33</u>	

635,043.37

TOTAL CREDITS

\$3,374,524.77

FINANCIAL STATEMENTS
(continued)

SCHEDULE 5
Town of Epping
Summary of Warrant - Levies of Prior Years
For the Year Ended December 31, 1987

	<u>LEVIES OF</u>	
	<u>1986</u>	<u>1985</u>
<u>DR</u>		
<u>Uncollected Taxes - January 1, 1987</u>		
Property Taxes	\$790,622.19	\$ 1,511.58
Resident Taxes	9,770.00	5,210.00
Yield Taxes	170.40	444.45
<u>Added Taxes</u>		
Property Taxes	5,518.21	
<u>Overpayments</u>		
Property Taxes		
Yield Taxes		
<u>Interest Collected</u>	12,860.08	157.36
<u>Penalties Collected</u>	219.00	
	<u>\$819,159.88</u>	<u>\$ 7,323.39</u>
<u>CR</u>		
<u>Remittances to Treasurer</u>		
Property Taxes	\$773,538.10	\$ 814.00
Resident Taxes	2,510.00	
Yield Taxes		
Interest Collected	12,860.08	157.36
Penalties Collected	219.00	
<u>Abatements</u>		
Property Taxes	13,876.58	
Resident Taxes	7,260.00	5,210.00
Yield Taxes		
<u>Uncollected Taxes - December 31, 1987</u>		
Property Taxes	8,725.72	697.58
Yield Taxes	170.40	444.45
	<u>\$819,159.88</u>	<u>\$ 7,323.39</u>

<u>1984</u>	<u>1983</u>	<u>1982</u>
\$ 9,306.02	\$ 3,861.62	\$ 730.10
2,240.00		
152.44		

1,225.25

755.00

\$12,923.71

\$ 4,616.62

\$ 730.10

\$ 1,559.31

\$ 931.00

\$

1,225.25

755.00

573.16
2,240.00

49.00

7,173.55
152.44

2,881.62

730.10

\$12,923.71

\$ 4,616.62

\$ 730.10

STATEMENT 2
Town of Epping
All Special Revenue Funds
Combined Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year Ended December 31, 1987

	Federal Revenue <u>Sharing</u>	Harvey-Mitchell Memorial <u>Library</u>
<u>REVENUES</u>		
Intergovernmental	\$ 406	\$
Interest		
Local Sources		<u>1,106</u>
<u>TOTAL REVENUES</u>	406	1,106
<u>OTHER FINANCING SOURCES</u>		
Interfund Transfers		
General Fund		19,000
Trust and Agency Fund		<u>1,671</u>
<u>TOTAL REVENUES AND OTHER SOURCES</u>	<u>406</u>	<u>21,777</u>
<u>EXPENDITURES</u>		
Operational Expenses		25,040
<u>OTHER FINANCING USES</u>		
Interfund Transfers		
General Fund		
<u>TOTAL EXPENDITURES AND OTHER USES</u>		<u>25,040</u>
<u>EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER)</u>		
<u>EXPENDITURES AND OTHER USES</u>	406	(3,263)
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>0</u>	<u>3,623</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>\$ 406</u>	<u>\$ 390</u>

TOWN OF EPPING
1988
WARRANT AND BUDGET

THE STATE OF NEW HAMPSHIRE

THE POLLS WILL BE OPEN FROM 9:00 A.M. TO 8:00 P.M.

To the Inhabitants of the Town of Epping in the County of Rockingham in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at the Epping Town Hall in said Epping on Tuesday, the eighth day of March, next at nine of the clock in the forenoon, to act upon the following subjects:

ARTICLE 1. To choose all necessary Town Officers for the year ensuing.

ARTICLE 2. To see if the town will vote to adopt the following rules for the 1988 Town Meeting to aid in understanding, and reduce confusion during, the Town Meeting process:

1. All remarks or questions are to be made to or through the Moderator.

2. A voter must be recognized by the Moderator before starting to speak.

3. No one is to interrupt when a voter has the floor.

4. No name calling, profanity, or threatening will be tolerated.

5. A motion must be made and seconded prior to any discussion.

6. Any motion may be amended but only one amendment to a motion will be allowed.

7. All motions are debatable except one that limits debate. A motion to limit debate requires a 2/3 majority vote.

8. A motion to reconsider an article must get a 2/3 majority vote for the motion to pass unless the motion is made immediately following the vote on the article. If Town Meeting continues on another day or evening, a motion to reconsider an article can only be made on the same day or evening that the article was voted on.

9. Prior to a vote being taken on an article, a request for a secret ballot vote can be made in writing by 5 or more voters and this request must be given to the Moderator (NH Law).

10. After an oral or hand vote is taken on an article, a request for a secret ballot vote can be made orally by 7 or more voters (NH Law).

11. The Moderator has the right to vote on all questions if s/he wishes, including a vote to break or cause a tie vote.

12. The Moderator shall not participate in the debate of an article or motion

Submitted by Petition

ARTICLE 3. To see if the Town will authorize the Selectmen to borrow in anticipation of taxes.

ARTICLE 4. To see if the Town will approve the purchase of a Fire Engine, Ladder Truck, Tanker Truck and Ambulance. Also to authorize the issuance of serial notes or bonds in an amount not to exceed \$385,000.00 under and in compliance with the State of New Hampshire law. To authorize the Selectmen to determine the time and place of payment and rate of interest on serial notes or bonds and to take whatever action as may be necessary to the issuance thereof. Said period of such notes or bonds not to exceed ten (10) years.

Requested by Epping Fire Department
Submitted by Board of Selectmen
\$150,000 Recommended by Budget Committee
\$235,000 Not recommended by Budget Committee

ARTICLE 5. To see if the Town will approve the expansion of the existing Fire Station building on Main Street at a cost of \$250,000.00. Also to authorize the issuance of serial notes or bonds in an amount not to exceed \$250,000.00 under and in compliance with the State of New Hampshire law. To authorize the Selectmen to determine the time and place of payment and rate of interest on serial notes or bonds and to take whatever action as may be necessary to the issuance thereof. Said period of such notes or bonds not to exceed ten (10) years.

Requested by Epping Fire Department
Submitted by Board of Selectmen
Recommended by Budget Committee

ARTICLE 6. To see if the Town will vote to raise and appropriate a sum not-to-exceed \$2,700,000 for the purpose of undertaking water yield and quality testing, acquisition of land or rights thereof, and design and construction of water well(s), pump station(s), mains, storage facility, and connection to the existing water system to augment the water supply of the town. Said sum to be raised by the issuance of either bonds or serial notes in compliance with applicable State law and to authorize the Selectmen to determine the date and place of payment of such bonds or notes and to determine the rate of interest thereon as they determine to be in the best interest of the Town. To the extent that the Selectmen and/or Board of Water and Sewer Commissioners are able and deem it appropriate, they may raise such portions of said sum by application for appropriate Federal, State or private funds that may be available, and pass any vote relating thereto.

Submitted by Water & Sewer Commission
\$3,280,000 Not Recommended by Budget Committee
\$320,000 Recommended by Budget Committee

ARTICLE 7. To see if the Town will vote to raise and appropriate the sum of \$250,000 for the testing, development and connections of a well(s) from Plumer Road to the existing system. Also to authorize the issuance of serial notes or bonds in an amount not to exceed \$250,000 under and in compliance with the State of New Hampshire law. To authorize the Selectmen to determine the time and place of payment and rate of interest on serial notes or bonds and to take whatever action as may be necessary to the issuance thereof. Said period of such notes or bonds not to exceed 10 years. This sum to be spent only if the CDBG Grant is not approved.

Submitted by Board of Selectmen
Recommended by Budget Committee

ARTICLE 8. To act on the reports of the Selectmen and such other town officers, boards, committees and all commissions who are required by law to make such reports.

ARTICLE 9. To see if the Town will authorize the Selectmen to administer, sell or otherwise dispose of any real estate acquired by tax title or otherwise, by public auction, and providing that if such property is to be sold at public auction, then the same shall be advertised sixty (60) days in advance of sale and again forty-five (45) days in advance of sale with notice thereof being posted at three (2\3) public places (Town Hall, Library, Post Office) and area newspapers.

ARTICLE 10. To see if the Town will authorize the Selectmen to apply for, receive and expend federal grants which may become available during the course of the year and also to accept and expend money from any other governmental unit or private source to be used for purposes which the Town may legally appropriate money provided: (1) that such grants and other monies do not require the expenditure of other town funds (2) that a public hearing shall be held by the Selectmen prior to the receipt and expenditure of such grants and monies, and (3) that such items shall be exempt from all provisions of RSA 32 relative to limitation and expenditure of town monies, all as provided by RSA 31:95-b.

ARTICLE 11. Shall we adopt the provisions of RSA 80:58-86 for a real estate tax lien procedure? These statutes provide that tax sales to private individuals for non-payment of property taxes on real estate are replaced with a real estate tax lien procedure under which only a municipality or county where the property is located or the state may acquire a tax lien against land and buildings for unpaid taxes".

Submitted by Board of Selectmen

ARTICLE 12. To see if the Town of Epping will vote to raise and appropriate the sum of \$35,227.00 to purchase and equip two Police cruisers.

Submitted by Epping Police Department
Recommended by Budget Committee

ARTICLE 13. To see if the Town of Epping will vote to raise and appropriate the sum of \$20,000.00 for the purpose of renovating and expanding the Police Station located in the cellar of the Town Hall. Submitted by Epping Police Department

Submitted by Epping Police Department
Recommend by Budget Committee

ARTICLE 14. To see if the Town will vote to raise and appropriate the sum of \$18,000 to be used for the construction of a Highway Department barn (garage) to be located on existing town property, Map # 12, Lot # 64 (Wastewater Treatment Facilities).

Submitted by Board of Selectmen
Recommended by Budget Committee

ARTICLE 15. To see if the Town will approve the establishment of two (2) full time Fire Department/EMT personnel at a cost of \$52,000.00 (annual salaries and benefits) Requested by Epping Fire Department

Submitted by Board of Selectmen
Not Recommended by Budget Committee

ARTICLE 16. Are the people of the Town of Epping, N.H. willing to have the Epping Ambulance bill individuals for service?

Submitted by Petition

ARTICLE 17. To see if the Town will vote to raise and appropriate the sum of \$10,000.00 for the necessary repairs to the Town Hall.

Submitted by Board of Selectmen
Recommended by Budget Committee

ARTICLE 18. To see if the Town will vote to raise and appropriate the sum of \$100,000 for the reconstruction of parts of St Laurent Street, North River Road, Old Hedding Road, and Shannon Drive.

Submitted by Board of Selectmen
Recommended by Budget Committee

ARTICLE 19. To see if the Town will raise and appropriate the sum of \$2,000.00 to be used for preliminary search and engineering costs associated with finding suitable land on which to establish a town cemetery by the Board of Cemetery Trustees in accordance with RSA 289:1.

Submitted by Board of Selectmen
Not Recommended by Budget Committee

ARTICLE 20. To see if the Town will vote to raise and appropriate the following sums of money to help to defray the costs to the various human service agencies that serve the Town of Epping:

	\$ REQUEST	RECOMMENDED BY BUDCOM
Exeter Area Visiting Nurse Assoc.	6,718	\$ 5,000
Seacoast Hospice	1,450	750
Seacoast Mental Health Center	2,000	2,000
Area Homemaker-Home Health	1,000	1,000
Women's Resource Center	704	500
Lamprey Health Care	2,850	2,500
A Safe Place	250	250
Big Brother/Big Sister	3,000	2,000
Raymond Area Community Action	7,261	7,261
Richie McFarland Children's Center..	1,400	-0-
Rock Child & Family Service.....	4,500	4,000
Mediation.....	600	600

Submitted by Board of Selectmen

ARTICLE 21. To see if the Town will vote to establish a Capital Reserve Account to be used for the future acquisition of Police, Fire and Highway equipment in the amount of \$30,000.00

Submitted by Board of Selectmen
Recommended by Budget Committee

ARTICLE 22. To see if the Town of Epping will vote to raise and appropriate the sum of \$10,000.00 for the purpose of permitting the Planning Board to prepare the Master Plan and a Capital Improvements Program.

Submitted and recommended by Epping Planning Board
Recommended by Budget Committee

ARTICLE 23. To see if the Town will vote to rescind article #8 of the 1987 Town Warrant in lieu of the burden of municipal costs the town will incur due to large scale residential growth, lack of an economical source of water for such large scale residential growth, and possible contamination of groundwater supplies used in the area bounded in part by Birch and Mast Roads due to the Keefe EPA Superfund site; expansion of existing town owned water and sewer system to be extended only to commercial and industrial developments within the town.

Submitted by Petition

ARTICLE 24. To see if the town will vote to limit the takings of the Sewer and Water Commission, the Board of Selectmen, or any other governmental body for water sources to lots with no structures on them.

Submitted by Petition

ARTICLE 25. To see if the Town will vote to protect any Epping Homeowner from the forcible loss of his home by Eminent Domain or any other method of seizure for the purpose of utilizing his homestead as a future water source for a municipal well. Instead, let the Epping Sewer and Water Commissioners be required to select those water sources which provide the legal mandated distance from any existing home. This petition is not intended to include raw, undeveloped land, only existing homes where people reside.

Submitted by Petition

ARTICLE 26. To see if the Town will vote to allow any lot owner within 1500 feet of a high yield source well to be supplied with a free service connection to a new system if the Health Officer for the Town of Epping makes a determination that either the drawdown of the water table or induced contamination has rendered a lot owner's private well noservicable, providing, however, that quarterly charges for the water actually used shall be levied.

Submitted by Petition

ARTICLE 27. To see if the Town will dissolve the Water & Sewer Commission as established under RSA 38 and RSA 252 as originally voted in the 1970 Annual Town Meeting.

Submitted by Board of Selectmen

ARTICLE 28. To see if the Town will vote to adopt the provisions of Chapter 149-I of the New Hampshire Revised Statutes Annotated pertaining to sewers, and authorizing the Selectmen to perform all the duties and possess all the powers in the Town of Epping which, in the case of a city, are conferred by RSA Chapter 14 9-I upon the mayor and aldermen.

Submitted by Board of Selectmen

ARTICLE 29. To see if the Town will vote to hire an administrator to act as Highway Supervisor/Public Works Superintendent whose responsibilities will be to plan activities; supervise work in progress; solicit proposals for the Board of Selectmen; and supervise the selected subcontractors; all relating to the Highway/Streets/ and Bridges budget and whose duties will include implementing the newly adopted Town Road Plan as funds become available. The administrator to be hire at an annual salary not to exceed \$25,000.00 to be paid out of the approved Highway/Streets/Bridges budget and that this administrator/superintendent be hired expeditiously by only after a job description is accepted by the Board of Selectmen and the position is legally advertised and open to all interested applicants.

Submitted by Petition

ARTICLE 30. To see if the Town will authorize the Selectmen to accept private donations of land, interest in land or money to be deposited into the Conservation Fund for the purpose of contributing to the local matching portion required for acquiring conservation land or interest in land and other costs associated therewith for permanent conservation use under the N.H. Land Conservation Investment Program (LCIP) RSA 221-A, and authorize the Selectmen to apply for and accept the State matching funds under the LCIP for the purposes of acquisition of the fee or leaser interest in conservation land. Said appropriated or donated funds and State matching funds may be expended by majority vote of the Conservation Commission.

Submitted by Epping Conservation Commission

ARTICLE 31. Are you in favor of increasing the Board of Selectmen to five (5) members?

Submitted by Petition
(Ballot Article)

ARTICLE 32. To see if the Town will vote to abandon the lost and undefined portion of Beniah Lane (Also known as Rundlett Lane) and to remove the "Closed to Gates and Bars" status.

Submitted by Petition

ARTICLE 33. We the undersigned registered voters and abutters hereby petition the Town of Epping to discontinue Folsom Mill Lane from the southern boundary of the Shepard Cemetery to N.H. State Route 27.

Submitted by Petition

ARTICLE 34. To see if the Town of Epping will authorize the Board of Selectmen to deed over a small parcel of land on St Laurent Street to the parties of Louis Guillemette, Lewis Lavoie, Pelletier & Grace for the purpose of clearing the titles to the above properties.

Submitted by Board of Selectmen

ARTICLE 35. We, the undersigned registered voters, wish to petition the Town of Epping to name the auditorium on the second floor of the Epping Town Hall the KENDALL CHASE AUDITORIUM, in memory of the years of service to the Town and his love of theater.

Submitted by Petition

ARTICLE 36. Shall we adopt the provisions of RSA 466:30-a which make it unlawful for any dog to run at large, except when accompanied by the owner or custodian, and when used for hunting, herding, supervised competition and exhibition or training for such?"

Submitted by Board of Selectmen

ARTICLE 37. To see if the Town of Epping will vote to adopt an article entitled "Wetlands Ordinance" to be Article IV-D as proposed by the Conservation Commission and sponsored by the Planning Board. The purpose of this is to protect ground water and water supplies.

Submitted and recommended by Epping Planning Board
(Ballot Article)

ARTICLE 38. To see if the Town of Epping will vote to adopt an amendment to Article IV-A "Wetlands Conservation Area" to change the name to "Riverbank Protection Area" and to change the defined area from "Within fifty (5) feet of the banks" to "Within seventy five (75) feet of the banks" in order to conform with State law.

Submitted and recommended by Epping Planning Board
(Ballot Article)

ARTICLE 39. To see if the Town of Epping will vote to repeal Article IV-C "Flood Hazard Regulations" and to adopt Article IV-C entitled "Floodplain Development Ordinance". This change is required to maintain eligibility in the National Flood Insurance Program.

Submitted and recommended by Epping Planning Board
(Ballot Article)

ARTICLE 40. To see if the Town of Epping will vote to repeal Article V "Procedure and Enforcement" and to adopt a new Article V entitled "Administration" in order to fulfill the requirements of BOCA Building Code as adopted March 10, 1987

Submitted and recommended by Epping Planning Board
(Ballot Article)

ARTICLE 41. To see if the Town of Epping will vote to authorize the Planning Board to re-number the Zoning Ordinances in accordance with the Duodecimal System in order to make referencing the Ordinances easier.

Submitted and recommended by Epping Planning Board
(Ballot Article)

ARTICLE 42. To see if the Town of Epping will vote to repeal Article III "Building Code" of the Zoning Ordinances of the Town of Epping because of the adoption of BOCA Basic Building Code March 10, 1987.

Submitted and recommended by Epping Planning Board
(Ballot Article)

ARTICLE 43. To see if the Town will amend Article V "Procedure and Enforcement" with an additional section on fines and penalties in order to fulfill the requirements of BOCA as adopted on March 11, 1987.

Submitted and recommended by Epping Planning Board
(Ballot Article)

ARTICLE 44. To see if the Town of Epping will vote to insert the words "violation and \$100.00" in Section 117.4 of the BOCA Basic Building Code so that the paragraph shall read "Any person who shall violate a provision of this code or shall fail to comply with any of the requirements thereof or who shall erect, construct, alter or repair a building or structure in violation of an approved plan or directive of the Code Official, or of a permit or certificate issued under the provisions of this code, shall be guilty of a violation, punishable by a fine of not more than \$100.00. Each day that a violation continues shall be deemed a separate offense.

Submitted and recommended by Epping Planning Board
(Ballot Article)

ARTICLE 45. To raise such sums of money which may be necessary to defray town charges for the ensuing year and make appropriations of same.

To transact any other business which may legally come before this meeting.

Given under our hands and seal, this 17th day, February, in the year of our Lord nineteen hundred and eighty-eight.

Joseph Foley
Eileen Murphy
Kim Sullivan

Selectmen
of
Epping, NH

A true copy of Warrant - Attest:

Selectmen
of
Epping, NH

BUDGET FORM FOR TOWNS WHICH HAVE ADOPTED THE PROVISIONS OF THE MUNICIPAL BUDGET LAW

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
Municipal Services Division



BUDGET OF THE TOWN

OF E P P I N G N.H.

Appropriations and Estimates of Revenue for the Ensuing Year January 1, 1988 to December 31, 1988 or for Fiscal Year

From _____ 19__ to _____ 19__

THIS BUDGET SHALL BE POSTED WITH THE TOWN WARRANT

RSA 31:95 and 32:5

Budget Committee: (Please sign in ink)

Nancy B. Chase, Chairman
Margaret K. Newcomb
John F. Plaque
Kenneth W. Perry
Tim Sullivan

Date February 11, 1988

Don E. Tuminelli
William B. Ballin
Joseph C. Burleson
Joseph F. Feltus
Dorothy K. Hall

PURPOSES OF APPROPRIATION (RSA 31:4) GENERAL GOVERNMENT	Actual Appropriations 1987 (1987-88) (omit cents)	Actual Expenditures 1987 (1987-88) (omit cents)	Selectmen's Budget 1988 (1988-89) (omit cents)	Budget Committee	
				Recommended 1988 (1988-89) (omit cents)	Not Recommended (omit cents)
1 Town Officers' Salary	7,350	7,350.00	12,050	12,050	
2 Town Officers' Expenses	93,000	83,490.44	104,934	102,434	2,500
3 Election and Registration Expenses	1,500	1,853.11	4,700	4,700	
4 Cemeteries	-0-	-0-	500	500	
5 General Government Buildings	15,500	24,646.72	33,324	33,324	
6 Reappraisal of Property	4,000	8,010.35	500	500	
7 Planning and Zoning	43,900	49,038.42	57,917	57,917	
8 Legal Expenses	25,000	10,554.89	25,000	25,000	
9 Advertising and Regional Association	1,900	1,900.00	2,903	2,903	
10 Contingency Fund Software	5,000	5,000.00	4,100	4,100	
11					
12					
13					
14					
PUBLIC SAFETY					
15 Police Department	165,000	172,452.07	213,071	213,071	
16 Fire Department	66,300	65,494.34	72,321	72,321	
17 Civil Defense	50	50.00	50	50	
18 Building Inspection	10,000	7,125.80	25,200	25,200	
19					
20					
21					
22					
HIGHWAYS, STREETS & BRIDGES					
23 Town Maintenance	229,002	279,818.74	229,002	229,002	
24 General Highway Department Expenses					
25 Street Lighting	14,000	13,599.43	14,500	14,500	
26					
27					
28					
29					
30					
SANITATION					
31 Solid Waste Disposal	42,800	55,531.43	45,700	45,700	
32 Garbage Removal	106,500	96,015.03	126,731	113,000	13,731
33					
34					
35					
36					
HEALTH					
37 Health Department	500	500.00	500	500	
38 Hospitals and Ambulances	10,000	10,210.80	12,500	12,500	
39 Animal Control	2,500	3,337.50	3,350	3,350	
40 Vital Statistics	100	64.00	100	100	
41					
42					
43					
WELFARE					
44 General Assistance	11,000	15,660.45	13,600	13,600	
45 Old Age Assistance					
46 Aid to the Disabled					
47					
48					

PURPOSES OF APPROPRIATION (RSA 31:4)	Actual Appropriations 1987 (1987-88) (omit cents)	Actual Expenditures 1987 (1987-88) (omit cents)	Selectmen's Budget 1988 (1988-89) (omit cents)	Budget Committee	
				Recommended 1988 (1988-89) (omit cents)	Not Recommended (omit cents)
CULTURE AND RECREATION					
49 Library	19,000	19,000.00	23,600	21,600	2,000
50 Parks and Recreation	13,000	13,971.86	18,884	16,000	2,884
51 Patriotic Purposes	500	500.00	500	500	
52 Conservation Commission	800	800.00	400	400	
53					
54					
DEBT SERVICE					
55 Principal of Long-Term Bonds & Notes	46,000	26,000.00	26,000	26,000	
56 Interest Expense—Long-Term Bonds & Notes	15,705	3,175.00	13,480	13,480	
57 Interest Expense—Tax Anticipation Notes	36,000	5,437.50	17,000	17,000	
58 Interest Expense—Other Temporary Loans					
59 Fiscal Charges on Debt					
60					
CAPITAL OUTLAY					
61 Town Recreation Facility	60,000	-0-			
62 Twin Bridges—Mill Street	8,000	8,000.00			
63 Res. Rec. Compactor	38,000	32,614.63			
64 Revaluation	66,000	24,800.00			
65 Road Engineering	8,000	8,064.00			
66 Sewer Line	20,000	20,000.00			
67 Human Service Agencies	24,157	23,157.00			
68					
OPERATING TRANSFERS OUT					
69 Payments to Capital Reserve Funds:					
70					
71					
72					
73					
74 General Fund Trust					
75					
MISCELLANEOUS					
76 Municipal Water Department	40,000	40,503.00	36,598	35,398	1,200
77 Municipal Sewer Department	90,000	92,845.43	91,861	90,561	1,300
78 Municipal Electric Department					
79 FICA, Retirement & Pension Contributions					
80 Insurance	15,000	58,394.59	35,000	35,000	
81 Unemployment Compensation					
82 Motor Vehicle Fees	8,500	3,367.00	8,500	8,500	
83 Warrant Articles(see attachment)			908,126	408,688	499,438
84					
85 TOTAL APPROPRIATIONS	1,363,564	1,285,056	2,182,502	1,659,449	523,053

Less: Amount of Estimated Revenues, Exclusive of Taxes (Line 133) 1,071,768

Amount of Taxes to be Raised (Exclusive of School and County Taxes) 587,681

BUDGET OF THE TOWN OF ROPPING, N.H.

BUDGET FOR TOWNS WHICH HAVE ADOPTED THE PROVISIONS
OF THE MUNICIPAL BUDGET LAW

SOURCES OF REVENUE	Estimated Revenues 1987 (1987-88) (omit cents)	Actual Revenues 1987 (1987-88) (omit cents)	Selectmen's Budget 1988 (1988-89) (omit cents)	Estimated Revenues 1988 (1988-89) (omit cents)
TAXES				
86 Resident Taxes				
87 National Bank Stock Taxes				
88 Yield Taxes	3,000	-0-	3,000	
89 Interest and Penalties on Taxes	10,000	16,977	17,000	
90 Inventory Penalties				
91 Land Use Change Tax	6,000	21,150	22,000	
92				
INTERGOVERNMENTAL REVENUES-STATE				
93 Shared Revenue-Block Grant	66,176	66,176	66,176	
94 Highway Block Grant	62,786	62,786	68,641	
95 Railroad Tax	975			
96 State Aid Water Pollution Projects	36,471	36,471	24,605	
97 Reimb. a c State-Federal Forest Land				
98 Other Reimbursements				
99 Land & Water Conservation Fund	45,000	45,000		
100 Fuel	500			
101 Old Age Assistance		96.44	-0-	
102 Sweepstakes	-0-	3,179		
INTERGOVERNMENTAL REVENUES-FEDERAL				
103 FEMA	-0-	18,650	22,532	
104 Radar Grant	-0-	746	-0-	
105 Road Toll	-0-	1,323	1,300	
106				
107				
LICENSES AND PERMITS				
108 Motor Vehicle Permit Fees	265,000	300,038	310,000	
109 Dog Licenses	1,000	781	800	
110 Business Licenses, Permits and Filing Fees	25,000	39,124	37,000	
111 Cable Franchise	3,000	1,843	2,000	
112				
113				
CHARGES FOR SERVICES				
114 Income From Departments	30,000	88,115	88,000	
115 Rent of Town Property	10,540	11,124	12,000	
116 Copies, Etc.	3,000	1,843	2,000	
117				
118				
119				
MISCELLANEOUS REVENUES				
120 Interests on Deposits	40,000	55,000	30,000	
121 Sale of Town Property				
122 Master Plan Donations	-0-	6,485	-0-	
123 Theater Group Revenues	-0-	2,200		
124 Revaluation	63,000	63,000	-0-	
OTHER FINANCING SOURCES				
125 Proceeds of Bonds and Long-Term Notes				
126 Income from Water and Sewer Departments	110,500	130,000	127,459	
127 Withdrawals from Capital Reserve				
128 Withdrawals from General Fund Trusts				
129 Revenue Sharing Fund		406	-0-	
130 Fund Balance	226,918	226,918	227,000	
131				
132				
133 TOTAL REVENUES AND CREDITS	1,008,866	1,202,168	1,071,768	

		<u>Request</u>	<u>Recommended</u>	<u>Not Recommended</u>
Art. #	Two Full Time Firemen/EMTs	52,000		52,000
Art. #	Fire Equipment	385,000	150,000	235,000
	Engine Truck			
	Ladder Truck			
	Tanker Truck (Recommended by B.C.)			
Art. #	F.D. Building Expansion	250,000	250,000	
Art. #	Two Police Cruisers	35,227	35,227	
Art. #	P.D. Renovations	20,000	20,000	
Art. #	Water Projects	2,700,000	320,000	2,380,000
	Water Testing			
	Land Acquisition			
	Dev. Const.			
Art. #	Highway Barn	18,000	18,000	
Art. #	Town Hall Repairs	10,000	10,000	
Art. #	Research new Cemetery	2,000		2,000
Art. #	Master Plan	10,000	10,000	
Art. #	Road Reconstruction	100,000	100,000	
Art. #	Plumer Road Well Dev.	250,000	250,000	
Art. #	Human Service Agencies			
	Exeter Area Visiting Nurse*(5000)	6,718	5,000	1,718
	Seacoast Hospice *(750)	1,450	750	700
	Seacoast Mental Health *(2000)	2,000	2,000	
	Big Brother/Big Sister *(2000)	3,000	2,000	1,000
	Rock Child & Family *(4000)	4,500	4,000	500
	A Safe Place *(500)	250	250	
	Mediation *(600)	600	600	
	Rock C.A.P. *(5307)	7,261	7,261	
	Lamprey Health Care *(2500)	2,850	2,500	350
	Area Homemakers *(1000)	1,000	1,000	
	Women's Resources *(500)	704	500	204
	R. McFarland Children Center *(0)	1,400		1,400
	*(1987 Appropriations)			
TOTAL WARRANT ARTICLES		3,893,960	1,219,088	2,674,872
NON-BONDED ARTICLES		308,960	249,088	59,872
BONDED ARTICLES (proposed)		3,585,000	970,000	2,615,000
FIRST YEAR APPROXIMATE PAYMENT ON 10 YEAR BOND		599,166	159,600	439,566

**EPPING
SCHOOL WARRANT
AND
BUDGET**

SCHOOL WARRANT
STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Epping qualified to vote in district affairs:

You are hereby notified to meet at the Town Hall in said district on the eighth day of March 1988 at nine o'clock in the forenoon to act upon the following subjects: (The polls may not close before five o'clock in the afternoon.)

1. To choose a Moderator for the coming year
2. To choose a Clerk for the ensuing year
3. To choose a Treasurer for the ensuing year
4. To choose a Member of the School Board for the ensuing three years
5. To transact any other business which may legally come before this meeting

Given under our hands at said Epping this 11th day of February, 1988.

EPPING SCHOOL BOARD

Leborah A. Brooks
Jennifer H Yergeau
W. Ronald Nelson
Judith L. Lewis
Dorothy K Hall

A true copy of warrant - Attest:

EPPING SCHOOL BOARD

Leborah A. Brooks
Jennifer H Yergeau
W. Ronald Nelson
Judith L. Lewis
Dorothy K Hall

SCHOOL WARRANT

STATE OF NEW HAMPSHIRE

To the Inhabitants of the School District in the Town of Epping, New Hampshire, qualified to vote in district affairs:

You are hereby notified to meet at the Epping Gymnasium in said district on the tenth day of March 1988 at seven-thirty in the evening to act upon the following subjects:

1. To hear reports of agents, auditors and committees or officers chosen and pass any vote relating thereto.
2. To see if the District will vote, under the provisions of RSA 198:20-b, to authorize the School Board to apply for, accept and expend without further action by the School District Meeting, money from any source which becomes available during the 1988-1989 school fiscal year provided that such expenditure be made for purposes for which a School District may appropriate money and that such expenditure not require the expenditure of other School District funds. Further, that the School Board hold a public hearing prior to accepting and spending such money.
3. To see what sum of money the District will vote to raise and appropriate for the support of schools, for the payment of salaries for the School District officials and agents, and for the payment of statutory obligations of the district.
4. To see whether the District will vote to raise and appropriate the sum of \$90,500 to replace a portion of the roof of the Middle/High School.
5. To see whether the District will vote to raise and appropriate the sum of \$15,000 to repair plumbing and lavatory equipment at the Epping Middle/High School.

6. To see if the District will approve the application of School Administrative Unit No. 14 to the New Hampshire State Board of Education for re-organization of the School Administrative Unit.
7. To transact any other business which may legally come before this meeting.

Given under our hands at said Epping this 11th day of February, 1988.

EPPING
SCHOOL BOARD

Leborah A. Brooks
Judith L. Lewis
Dorothy K. Hall
Jennifer H. Yergeon
W. Keith Miller

A true copy of warrant - attest:

EPPING
SCHOOL BOARD

Leborah A. Brooks
Judith L. Lewis
Dorothy K. Hall
Jennifer H. Yergeon
W. Keith Miller

STATE OF NEW HAMPSHIRE
DEPARTMENT OF REVENUE ADMINISTRATION
MUNICIPAL SERVICES DIVISION



1988-89

BUDGET FORM FOR SCHOOL DISTRICTS WHICH HAVE ADOPTED
THE PROVISIONS OF THE MUNICIPAL BUDGET LAW

EPPING

SCHOOL DISTRICT

DISTRIBUTION OF FORMS

BUDGET (RSA 32:7): Forward one signed copy of the budget as approved by the Budget Committee to the State Dept. of Rev. Admin.

SECTION I		APPROVED		SCHOOL BOARD S		BUDGET COMMITTEE	
PURPOSE OF APPROPRIATION		BUDGET		BUDGET		RECOMMENDED	
FUNCTION		1987-88		1988-89		1988-89	1988-89
1000 INSTRUCTION		XXXXXXXXXXXX		XXXXXXXXXXXX		XXXXXXXXXXXX	XXXXXXXXXXXX
1100 Regular Programs		1,388,723		1,538,534		1,409,827	128,707
1200 Special Program		379,335		534,095		430,779	103,316
1300 Vocational Programs		38,900		44,735		44,735	
1400 Other Instructional Programs		7,205		7,225		7,225	
1600 Adult/Continuing Education							
2000 SUPPORT SERVICES		XXXXXXXXXXXX		XXXXXXXXXXXX		XXXXXXXXXXXX	XXXXXXXXXXXX
2100 Pupil Services		XXXXXXXXXXXX		XXXXXXXXXXXX		XXXXXXXXXXXX	XXXXXXXXXXXX
2110 Attendance & Social Work		200		200		200	
2120 Guidance		73,963		75,256		75,256	
2130 Health		39,996		35,021		35,021	
2140 Psychological							
2150 Speech Path. & Audiology		28,534		44,624		44,624	
2190 Other Pupil Services							
2200 Instructional Staff Services		XXXXXXXXXXXX		XXXXXXXXXXXX		XXXXXXXXXXXX	XXXXXXXXXXXX
2210 Improvement of Instruction		22,460		26,276		26,276	
2220 Educational Media		47,041		86,391		86,391	
2240 Other Inst. Staff Services							
2300 General Administration		XXXXXXXXXXXX		XXXXXXXXXXXX		XXXXXXXXXXXX	XXXXXXXXXXXX
2310 School Board		XXXXXXXXXXXX		XXXXXXXXXXXX		XXXXXXXXXXXX	XXXXXXXXXXXX
2310 870 Contingency							
2310 All Other Objects		18,119		23,618		23,618	
2320 Office of Superintendent		XXXXXXXXXXXX		XXXXXXXXXXXX		XXXXXXXXXXXX	XXXXXXXXXXXX
2320 351 S.A.U. Management Serv.		110,769		123,444		75,839	47,605
2320 All Other Objects							
2330 Special Area Adm. Services							
2390 Other Gen. Adm. Services							
2400 School Administration Services		175,187		212,799		212,799	
2500 Business Services		XXXXXXXXXXXX		XXXXXXXXXXXX		XXXXXXXXXXXX	XXXXXXXXXXXX
2520 Fiscal							
2540 Operation & Maintenance of Plant		253,360		268,210		268,210	
2550 Pupil Transportation		171,509		209,421		209,421	
2570 Procurement							
2590 Other Business Services	Roof			90,500		90,500	
	Warrant						
2600 Managerial Services							
2900 Other Support Services	Plumbing			15,000		15,000	
	Warrant						
3000 COMMUNITIES SERVICES							
4000 FACILITIES ACQUISITIONS & CONST.		4,600		3,000		0	3,000
5000 OTHER OUTLAYS		XXXXXXXXXXXX		XXXXXXXXXXXX		XXXXXXXXXXXX	XXXXXXXXXXXX
5100 Debt Service		XXXXXXXXXXXX		XXXXXXXXXXXX		XXXXXXXXXXXX	XXXXXXXXXXXX
5100 830 Principal		335,000		335,000		335,000	
5100 840 Interest		212,792		192,273		192,273	
5200 Fund Transfers		XXXXXXXXXXXX		XXXXXXXXXXXX		XXXXXXXXXXXX	XXXXXXXXXXXX
5220 To Federal Projects Fund							
5240 To Food Service Fund		89,612		97,006		97,006	
5250 To Capital Reserve Fund							
1122 Deficit Appropriation							
— Supplemental Appropriation (OFFSET BY LIKE AMOUNT BY REVENUE)							
TOTAL APPROPRIATIONS		3,397,305		3,962,628		3,680,000	282,628

SECTION II		ESTIMATED REVENUES		
REVENUES & CREDITS AVAILABLE		REVISED REVENUES	SCHOOL BOARD'S BUDGET	BUDGET COMMITTEE BUDGET
TO REDUCE SCHOOL TAXES		1987-88	1988-89	1988-89
770	Unreserved Fund Balance		500	500
3000	Revenue from State Sources	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
3110	Foundation Aid			
3120		226,794	191,845	191,845
3130				
3140				
3210	School Building Aid	96,209	100,500	100,500
3220	Area Vocational School			
3230	Driver Education	2,000	2,000	2,000
3240	Catastrophic Aid	33,199	30,000	30,000
3250	Adult Education			
3270	Child Nutrition			
	Other (Identify)			
4000	Revenue From Federal Source	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
4410	ECIA - I & II			
4430	Vocational Education			
4450	Adult Education			
4460	Child Nutrition Program	50,288	54,323	54,323
4470	Handicapped Program			
	Other (Identify)			
5000	Other Sources	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
5220	Trans. From Cap. Projects Fund			
5230	Trans. From Cap. Reserve Fund			
5100	Sale of Bonds or Notes			
1000	Local Rev. other than Taxes	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
1300	Tuition	15,000	15,000	15,000
1500	Earnings on Investments	2,600	2,600	2,600
1700	Pupil Activities Lunch	40,809	42,683	42,683
	Other (Identify) Trust Fund & Rental Income	200	7,400	7,400
	SUPPLEMENTAL APPROPRIATION (CONTRA)			
	Building Fund Interest	-	102,198	102,198
	TOTAL SCHOOL REVENUES & CREDITS	467,547	549,049	549,049
	DISTRICT ASSESSMENT	2,929,758	3,413,579	3,130,951
	TOTAL REVENUES & DISTRICT ASSESSMENT	3,397,305	3,962,628	3,680,000

(School portion of the Business Profits Tax \$_____ to be applied
to the District Assessment when computing the School Tax Rate.)

BUDGET OF THE SCHOOL DISTRICT

OF _____ EPPING _____, N.H.

BUDGET COMMITTEE

DATE February 11, _____ 1988

Nancy B. Chase, Chairman
Robert R. Schmitt
Ernest W. Perry
John J. Sullivan
Joseph J. Foley
William F. McNamee

Peter F. Hague
Don E. Timmons
Will. J. ...
Joseph C. Bourley
Dorothy K. Hall (Please sign in ink)

<u>Conservation Commission</u>	<u>Refund of Rehab Costs Under CDBG</u>	<u>Total December 31, 1987</u>
\$	\$	\$
407		406
<u>694</u>	<u>10,280</u>	<u>407</u>
1,101	10,280	<u>12,080</u>
800		19,800
<u>1,901</u>	<u>10,280</u>	<u>1,671</u>
1,901	10,280	34,364
807		25,847
<u>807</u>	<u>10,280</u>	<u>25,847</u>
1,094	10,280	8,517
<u>3,958</u>	<u>0</u>	<u>7,611</u>
<u>\$ 5,052</u>	<u>\$ 10,280</u>	<u>\$ 16,128</u>

STATEMENT 4
Town of Epping
Capital Projects Fund
Combined Statement of Revenues, Expenditures
and Changes in Fund Balances
For the Year Ended December 31, 1987

	Waste Water Treatment Facility
<u>REVENUES</u>	
Intergovernmental	\$ 39,400
Miscellaneous	<u>1,907</u>
<u>TOTAL REVENUES</u>	41,307
<u>OTHER FINANCING SOURCES</u>	
<u>Interfund Transfers</u>	
Sewer Department	
<u>Bond Anticipation Note</u>	<u> </u>
<u>TOTAL REVENUES AND OTHER SOURCES</u>	<u>41,307</u>
<u>EXPENDITURES</u>	
Capital Outlay	20,968
<u>OTHER FINANCING USES</u>	
<u>Interfund Transfers</u>	
Proprietary Fund	
<u>Bond Anticipation Note</u>	<u>100,000</u>
<u>TOTAL EXPENDITURES AND OTHER USES</u>	<u>120,968</u>
<u>EXCESS OF REVENUES AND OTHER SOURCES OVER</u> <u> (UNDER) EXPENDITURES AND OTHER USES</u>	<u>(79,661)</u>
<u>FUND BALANCE - BEGINNING OF YEAR</u>	<u>95,483</u>
<u>FUND BALANCE - END OF YEAR</u>	<u>\$ 15,822</u>

OSP86-179FSPP
Epping Water
Feasibility
Study

Sewer Connection
Fees

Water Expansion
Project

Total

\$ 7,700	\$ 14,993	\$ 31,358	\$ 47,100
			48,258
7,700	14,993	31,358	95,358
	100		100
7,700	15,093	31,358	95,458
7,753		29,186	57,907
			100,000
7,753		29,186	157,907
(53)	15,093	2,172	(62,449)
250			95,733
\$ 197	\$ 15,093	\$ 2,172	\$ 33,284

SCHEDULE 16
Town of Epping
Report of Common Trust Fund Investments
For the Year Ended December 31, 1987

<u>Funds</u>	- - - - - PRINCIPAL - - - - - <u>Balance</u> <u>01/01/87</u>	<u>New Funds</u> <u>Created</u>	<u>Expended</u> <u>During Year</u>
Assistance of Worthy Poor	\$ 8,479.97	\$	\$
Support of Churches	100.00		
Support of School and Public Library	5,000.00		
Support of Public Library	11,510.61		
Care of Cemeteries	10,391.87		
Central Cemetery Fund	3,500.00		
Miriam Jackson Park	1,000.00		
	<hr/>	<hr/>	<hr/>
TOTALS	<u>\$39,982.45</u>	<u>\$</u>	<u>\$</u>

----- INCOME -----				
<u>Balance</u> <u>12/31/87</u>	<u>Balance</u> <u>01/01/87</u>	<u>Income</u> <u>During Year</u>	<u>Expended</u> <u>During Year</u>	<u>Balance</u> <u>12/31/87</u>
\$ 8,479.97	\$	\$ 1,011.47	\$ 1,011.47	\$
100.00	27.65	23.84		51.49
5,000.00		596.39	596.39	
11,510.61		1,372.96	1,372.96	
10,391.87	17,517.80	1,770.01	268.09	19,019.72
3,500.00	1,741.47	533.94	781.91	1,493.50
1,000.00	451.07	144.26		595.33
<u>\$39,982.45</u>	<u>\$19,737.99</u>	<u>\$ 5,452.87</u>	<u>\$ 4,030.82</u>	<u>\$21,160.04</u>

SCHEDULE 18
Town of Epping
Long-Term Debt Group Accounts
Statement of Annual Maturities of Principal and Interest
For the Year Ended December 31, 1987

Sewer Bonds
5%

Original Amount	\$120,000.00
Date of Issue	March 12, 1974
Principal Payment Date	March 1
Interest Payment Date	March 1
Payable at	F.H.A

<u>Maturities - Year Ending</u>	<u>Principal</u>	<u>Interest</u>
December 31, 1988	\$ 6,000.00	\$ 2,100.00
December 31, 1989	6,000.00	1,800.00
December 31, 1990	6,000.00	1,500.00
December 31, 1991	6,000.00	1,200.00
December 31, 1992	6,000.00	900.00
December 31, 1993	6,000.00	600.00
December 31, 1994	6,000.00	300.00
December 31, 1995		
	<hr/> <u>\$ 42,000.00</u>	<hr/> <u>\$ 8,400.00</u>

Sewer Bond
7.18%

\$207,512.00
November 15, 1985
November 15

May and November 15
New Hampshire Municipal

Bond Bank

Waste Water Treatment Facility

TOTAL

<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
\$ 20,000.00	\$ 11,380.00	\$ 26,000.00	\$ 13,480.00
20,000.00	10,140.00	26,000.00	11,940.00
20,000.00	8,840.00	26,000.00	10,340.00
20,000.00	7,480.00	26,000.00	8,680.00
20,000.00	6,060.00	26,000.00	6,960.00
20,000.00	4,600.00	26,000.00	5,200.00
20,000.00	3,100.00	26,000.00	3,400.00
20,000.00	1,560.00	20,000.00	1,560.00
<u>\$160,000.00</u>	<u>\$ 53,160.00</u>	<u>\$202,000.00</u>	<u>\$ 61,560.00</u>

DENNETT & DENNETT
CERTIFIED PUBLIC ACCOUNTANTS
86 HIGH STREET
P O BOX 850
HAMPTON NEW HAMPSHIRE 03842

WILSON P DENNETT CPA
ROBERT B DENNETT CPA

TELEPHONE - 926-6321
AREA CODE 603

MEMBERS
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
THE NEW HAMPSHIRE SOCIETY OF
CERTIFIED PUBLIC ACCOUNTANTS

AUDITOR'S LETTER OF COMMENTS AND RECOMMENDATIONS

To The Board of Selectmen
Town of Epping
Epping, New Hampshire 03042

We have completed our examination of the general purpose financial statements of the Town of Epping, New Hampshire as of, and for the year ended December 31, 1987, and have issued our report thereon dated February 16, 1988.

As part of our examination, we reviewed and tested the system of internal accounting control of the Town to the extent we considered necessary to evaluate the system as required by generally accepted government auditing standards, and for the purposes of this report, the standards for financial and compliance audits contained in the United States General Accounting Office's Standards for Audit of Governmental Organizations, Programs, Activities and Functions (1981 revision), and the Single Audit Act of 1984 (Public Law 98-502).

The purpose of our review was not to express an opinion on internal accounting control and it would not necessarily disclose all weaknesses in the system.

Our study included all of the following control categories listed below:

1. Cycles of the Town of Epping's activity
 - Treasury or Financing
 - Revenue Receipts
 - Purchase Disbursements
 - External Financial Reporting
2. Financial Statement Captions
 - Receivables
 - Payables and Accrued Liabilities
 - Fund Balances
 - Inventory
 - Equipment
3. Accounting Applications
 - Receivables
 - Billing
 - Cash Receipts
 - Purchasing and Receiving
 - Accounts Payable
 - Cash Disbursements
 - Payroll
 - General Ledger

Comments and Recommendations
Internal Accounting and Administrative
Controls and Compliance

Comment: Epping's rapidly expanding population and economic growth has maximized the need for computerization of the Town's accounting records.

Recommendation: We recommend utilization of a computer for all phases of Town accounting to be accomplished as rapidly as practicable, thereby eliminating out-moded bookkeeping methods and extra time consumption.

Response: Town administration is presently converting its records from manual to computer processing. The Water and Sewer Commission has been computerized for the past year and is currently upgrading its software for maximum benefit. It is hoped to have all town departments "on line" before 1989.

Comment: The 1986 audit report noted the inadequacy of the telephone system within the Town office. This situation was addressed in 1987 by the addition of one new telephone line.

Recommendation: The present telephone system should be modified to provide better communication between departments and the public. For maximum efficiency the use of "intercoms" is mandated.

Response: A new telephone system is being installed in March 1988.

Comment: The need for more open and timely communication between the Selectmen's and the Tax Collector's office was stressed in last years' audit report. The problem, partially a result of "under-staffing" has become less acute. Subsequently, fewer changes were required in the warrants.

Recommendation: We urge a concerted effort to eliminate this lack of communication entirely in 1988. It was noted during our current audit that the 1987 yield tax warrant was not received by the Tax Collector until 1988.

Response: Maximum effort will be executed to totally eradicate this problem in 1988.

HARVEY-MITCHELL MEMORIAL LIBRARY

The library had an excellent year in 1987, with 9,620 items being circulated and over 3,600 people using the facility. We added 954 new items to the collection, which brings the overall holding to 11,696. Many of the additions were from Epping's generous book donors. We registered 313 new borrowers in 1987.

Our re-established Friends group rejuvenated the Lydia Ladd Room, i.e. new paint and curtains, clean carpet, re-done rest rooms, plans for the kitchen. This meeting room was used heavily last year by town boards and civic organizations. Over 100 children were delighted there by a storyteller as part of Lamprey River Canoe Race festivities in April, and more recently, the Friends of the Library hosted coffees for several presidential candidates.

Major improvements were made to the library in 1987. We installed a new oil burner and further insulated the building, plus re-installed two exterior doors downstairs. Already this winter, the building is noticeably warmer. In December we bought a computer, which is beginning to handle our record keeping and will be tied into the State Library System to help us better serve the community.

Our on-going book sale is a popular spot in the library. It offers a wide selection of paperback and hardback books for all reading levels. Ladies of the Epping Garden Club supply us with lovely floral arrangements each month. We conducted a successful summer reading program and continue to provide story hour for pre-schoolers every Friday morning at 10:00 a.m.

Library staff consists of Betty Claxton, Rosalie Carr, Linda Kerry and a faithful legion of volunteers from our Friends group, chaired by Debbie McConnell. Our hours are: Monday through Friday 1:00-5:00, plus 7:00-9:00 on Wednesday and Thursday, Friday 10:00-11:00, and Saturday 1:00-3:00.

Sincerely,
DUANE E. SHAFFER, Librarian

Library Financial Report

Fiscal Year Ended 12/31/87		
Balance, January 1, 1987.....		\$ 3,652.65
Town Appropriation	19,000.00	
Trustees of Trust Fund	1,671.16	
Gifts (Pat Estey Fund)	265.00	
Copies	110.00	
Fines & Lost Books	136.50	
Book Sales	20.00	
Miscellaneous (PTO/State)	574.91...	21,777.57
Total Funds Available.....		\$25,430.22
EXPENDITURES DURING YEAR		
Librarians	9,713.25	
Custodian	745.00	
Books	6,099.44	
Magazines	599.62	
Fuel	848.71	
Electricity	653.66	
Telephone	377.38	
Supplies	394.72	
Maintenance/Equipment	4,647.19	
Insurance	961.00...	\$25,039.97
Balance.....		390.25
Bank Balance.....	\$5,348.37	
Less Outstanding checks.....	4,958.12	
Reconciled Balance, 12/31/87.....	\$ 390.25	

FIRE DEPARTMENT REPORT
TOWN OF EPPING

The Fire Department has again had a very busy year. The total calls being 139; for this effort, I wish to thank all who contributed physically and morally to the cause. The fire Department is at present an all volunteer and without the support of the families of the fire fighters, the excellent work could not continue.

This report was not turned in early as it usually is. I was trying to gather all the information I could to include it in my report. This year, the Fire Department is asking for a lot of money and support from the Town. The station has been outgrown for some time and presently, we are operating with only two pieces of updated equipment and a 26 year old back-up piece. I asked for one new Tanker, one used Ladder and one new Engine. The Budget Committee did not think that the Town could afford all three this year even though this was going to be a ten-year bond. I finally got them to recommend the new Tanker because it is the most universal piece of equipment. The Town also desperately needs a Ladder Truck. During the day, I am not sure how many volunteers will be in Town and for life safety purposes, it takes at least three people to put up a ladder that we now have - when it takes only one person to operate a Ladder Truck. The Engine that I asked for would be in addition to the eleven year old one we have now. The Budget Committee did recommend the renovations to the Fire Station. I said that I would not ask for full time people this year or a new ambulance - so as to save the town this expense - but I have just learned that one of the ambulance people I rely on for daytime coverage is going to a shift change and will not be available for ambulance duty anymore. I may have to reconsider on the full time people, as by law, there are two ambulance attendants required for an ambulance call.

In closing, I still remind you to check your chimneys on a regular basis and clean them often.

See you at town Meeting

Richard Marcotte
Fire Chief - Epping, NH

Report of the Epping Police Department

Many changes occurred within the Police Department last year including the addition of two full-time officers. They are Marc Turner and Mark Kirkwood. We can now provide the community with twenty-four hour coverage. The Department also acquired an IBM compatible computer through the generous donation from the Epping Police Association. The computer now lets us search case histories on individuals in a matter of seconds. We also take day-to-day accounting of our expenditures and gather many valuable statistics among countless other time saving tasks.

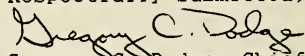
The number of calls for service increased by 5% in 1987. It was alarming to find that traffic accidents that were covered by our department increased by 25% over the same period of time in 1986. This included one fatality and over sixty people injured.

On January 13, 1988, the Police Department enjoyed sponsoring the "Officer Phil Program" at the Elementary School. This program consisted of a ventriloquist and his dummy "Phil" who teaches youngsters in grades 1-4 various important safety tips. Each year, a different presentation is provided for the children to promote safety. In 1988, we plan to introduce "McGruff" the Crime Dog or the popular robot. This worthwhile endeavor is made available through the generosity of our local merchants.

We are very excited and happy to announce that plans are under way for some much needed renovations to our Police Station. The \$20,000 we are asking for in the 1988 Budget, will improve the present facility as well as expand into what is now - wasted unused space and provide the department with a rest room. Also, citizens will be able to enter the Station from within the Town Hall. The Budget Committee has approved our request and we sincerely hope you will support it at March Town Meeting.

In closing, I would like to remind the citizens of Epping that our telephone number should be on or near your home phone at all times. **EMERGENCY NUMBER - 679-2225. OUR OFFICE NUMBER** which rings at the Town Hall and at Dispatch is 679-5122. **WE STRONGLY ENCOURAGE YOU TO TEACH ALL CHILDREN THE EMERGENCY NUMBER FOR POLICE AS WELL AS FIRE.**

Respectfully Submitted,


Gregory C. Dodge, Chief
Epping Police Department

SUMMARY OF ANNUAL REPORT OF THE PLANNING BOARD 1987.

This has been a tumultuous year for the Planning Board though it seems there is little evidence as yet. Few of the Site Plans and Subdivisions approved have become realities.

The Master Plan is well underway. The citizens' survey has been completed and reveals interesting and significant trends of opinion for implementing the future development of our Town.

We approved 27 subdivisions creating 88 lots for a possible 62 dwelling units; 14 Site Plans for 3 separate condos with 160 units, a chapel, a motorcycle repair shop, and 4 office buildings, including 6 apartments. Also 1 excavation on Route 27, 14 boundary adjustments, 1 condo conversion, and a 20-unit elderly apartments on Route 27.

In process are: a 48-unit manufactured home park, and a 10-unit expansion; an excavation in West Epping; 2 cluster proposals totalling 78 units; 2 subdivisions totalling 27 new lots; an 18,000 sq ft expansion of The Granary office/retail space; 2 apartment houses for 24 units; and a 124-unit condo development. And there are the 575 condominiums by Boston North on Birch Road plus the 104 condos, 40 apartments and 94,000 sq ft shopping mall on Route 125.

The sad news is that Cabral & Tucker withdrew from the Triumvirate to share in the cost of the development of a new water supply and a new sewer treatment plant for lack of population to support their industrial/commercial enterprise. They should reactivate in two years. Meanwhile, Boston North and Lamprey River Associates will carry out the terms of their share of the sewer treatment plant.

When all the 1280 dwelling units approved in 1987 are built, the need for buyers and workers may be solved. However, in view of the lagging real estate market, it may take a long time.

There will be seven Planning Board Articles on the ballot. Please call 679-1202 if you want additional information about them.

This report is only a sketch to fit the page. The full report will be in the Community Journal Feb. 27 and copies will be in the Selectmen's Office, the Library, the Town Clerk's Office and our office for everyone to view.

EPHING PLANNING BOARD

Robert Goodrich, Chairman
Nancy Haberstroh, Secretary
Ronald Laurent, Treasurer
John Lindsey
Kim Sullivan, Selectmen's Representative
Bill Tinlin, Alternate
Linda Harding, Alternate

LOCAL BUILDING STATISTICS

New Single Family Homes.....	32.....	32 Permits
Duplex Homes.....	20 Apts.....	10 Permits
Condos & Apts.....	42 Apts.....	9 Permits
Alterations & Additions.....	72 Permits	
Manufacturer Houses.....	12 Permits	
Sheds, Barns, Garages.....	38 Permits	
Chapel.....	1 Permit	
Demolitions.....	2 Permits	
.....	<u>Total Value</u>	<u>\$ 22,560.26</u>
Wiring Permits.....	154.....	9,328.65
Plumbing Permits.....	57.....	6,604.35
.....	<u>GRAND TOTAL</u>	<u>\$ 37,757.76</u>
Building Inspector Fees.....	6,570.00	
Deputy Bldg. Inspector Fees.....	90.00	
		<u>\$ 6,660.00</u>

Epping Conservation Commission

Annual Report - 1987

To keep up with the growth experienced within our town, the Conservation Commission has spent a great deal of time addressing wetland impacts, management of public lands, municipal solid waste issues, and groundwater and surface water protection concerns. In addition, the Commission was also involved with its traditional array of community activities.

Wetlands Dredge and Fill applications continued to occupy a majority of the commission's time. Development is being proposed for many wetland areas and the commission feels many of these areas must be protected to insure adequate protection of our natural resources e.g. groundwater. We have prepared a Wetlands Protection Ordinance for the 1988 warrant and also plan to continue our effort to map the prime wetlands within Epping. All members are involved with this activity - Scott is our primary field person.

Lilac bushes were planted at the Miriam Jackson Park by our commission and the Garden Club this past Spring. The town has the opportunity to be involved with the Trust for NH Lands program and we have been working with the Trust to identify parcels as candidates for land conservation. In 1988 we hope to have new signs for our town parks and forests and also plan to create comprehensive management plans for these public lands. Questions regarding public lands should be directed to Rosalie.

Improvements were made to the waste handling facilities used by the town, namely, the transfer station and recycling operation. The design engineering and coordination of improvements to the facility were donated by the commission and new signs for the facility were donated by NH the Beautiful. The commission also assumed the responsibility of representing the town at the Lamprey Regional Solid Waste Cooperative meetings this past year. Our recycling program has been progressing while trying to streamline the process to handle recyclable materials. Approximately 20 tons of newspaper, 15 tons of cardboard, 1/2 ton of aluminum, 100 tons of scrap metal and 5 tons of glass were removed from the waste stream this past year due to the efforts of many town residents. Contact Peter with questions regarding solid waste.

Our Groundwater and Surface Water Protection subcommittee spent time this past year preparing to conduct an underground storage tank inventory. A map identifying underground storage tanks will be prepared and used as a reference to assist in identifying any future occurrences of groundwater contamination. The subcommittee also familiarized themselves with the town's waste water treatment facilities to have a better understanding of how this operation works within our environment. Committee members are Bette, Tim, and Peter.

The tenth anniversary of the Lamprey River Canoe Race occurred this past year, an event which the Conservation and Recreation Commissions rely on for additional funding. The day was filled with activities for all and the race for this coming year promises to be just as eventful. Additionally, the commission and the Garden Club jointly sponsored Paul Holmes as a Youth Conservation Camp participant this past summer. Jim is our community activities contact.

The Conservation Commission is always in need of volunteers to work on environmental projects e.g. mapping wetlands, expanding the use of town parks and forests, recycling projects, etc. Please contact any one of us if you have time to contribute towards conservation interests.

Peter Contrastano, Chairperson
Bette Kolvites, Secretary
Scott Brown

Tim Nowack, Vice Chairperson
Rosalie Carr, Financial Secretary
Jim Carr

REPORT FROM THE WATER & SEWER COMMISSION

Our year started with what we had hoped would have culminated in the expansion of our water and sewer capacity at no cost to the taxpayer. However, after many meetings, hours of research, exploration and an engineering study of our sewer plant, we can only report to you that the offer to expand our water system by the three developers will not materialize for various reasons of each party involved. Fanaras Enterprises and Boston North intend to supply their own water to their projects.

If we hadn't had this offer last year to expand the water system, we would have had a money request in the warrant for water exploration as we are in a CRISIS situation with our municipal supply. However, the developers forwarded \$15,000 to our department to facilitate a search for water. We hired D.L. Maher Co. to do the exploration. The findings show two suitable sites left in the whole town for gravel-packed wells. Those are in West Epping. The most promising well site is the nineteen acre parcel known as Wheeler Property. The opinion of the hydrogeologist is that the well has a potential of 450 gallons per minute. The potential of the well found in 1978 on the Stackpole Land (now owned by Golden & St. Jean) was re-established to be 300 gallons per minute.

We will need to perform five day draw tests on each site to establish whether or not the wells will sustain the supply and quality necessary to meet required state approval for a municipal system.

We have an article in this year's town warrant which asks for funding to test the wells on both sites; and if they live up to expectations, to buy the land needed to establish the protective area for each and permit the construction of the expansion. This will allow the possibility of bringing town water to the West Epping area. These new connections will be voluntary and will be charged a reasonable entrance fee which will be used to reduce the yearly bond payments. Failure to secure and develop these wells at this time will result in their loss to the Town forever because of planned residential development by their owners. Clean, clear water in gravel-packed wells is a resource we cannot afford to destroy. With the water moratorium lifted we would be able to attract industrial and commercial development to broaden our tax base while satisfying the State's directive that we improve dramatically our water system.

As to the proposal of the sewer expansion, two of the developers are still contemplating (at no cost to the town) increasing our sewer capacity by 450,000 gallons per day.

We cannot promise the town that this expansion will happen, but we feel an obligation to the town to work towards this possibility. What we believe is one of the most positive acts of our Commission this year is that we have instituted a policy of entrance fees for any expansion costs to our sewer system. The charge is \$6.00 per gallon. These fees are put into a special interest bearing bank account to be used only towards the costs of future expansion. With this sound business-like approach, it is conceivable that the town will never have to float bonds again for expansion costs. We intend to use this same approach with the water system, but apply those fees to the bond payment.

This year, the Commission adopted a policy of excellence and pride in the maintenance of the grounds and buildings of our water and sewer plants. You are welcome to visit these facilities and see how they work.

We hope you appreciate the value to the Town as a need for reliable water and sewer systems. Without them, we would have health problems; and without their growth, we will never have a broader tax base and a reasonable tax rate. Please help us in attaining this ideal and give us your assistance and your suggestions. We do listen.

**REPORT OF
TRUST FUNDS**

REPORT OF THE COMMON TRUST FUND INVESTMENTS OF THE TOWN OF EPPING ON DECEMBER 31, 1987

ACCT #	HOW INVESTED	Principal			Income		
		Balance 1-1-87	Deposit drawn	Balance 12-31-87	Income 1-1-87	Expend 12-31-87	
<u>Principal</u>							
5268461	Invested: Fidelity Daily Income Trust	9997.98 11710.77		9997.98 11710.77	1009.92 1620.31	950.04 1620.31	
003-017-310473	NH Savings Bank Term ACcount Certificate						
003-06-927576	" " "	4500.00		4500.00	328.20	328.20	
06-35-000159	United Savings Bank Investment Certificate	6042.87		6042.87	799.78	799.78	
320691215	Amoskeag S.B. Invest- ment Sav. Certificate	7730.83	7730.83		1025.45	1025.45	
8100004913	Amoskeag Statement Savings Account		7730.83	7730.83	45.26	45.26	
01-45-000011	First S&L Term Deposit Certificate		7730.83	7730.83			
Totals For Principal Invested		39982.45	15461.66	39982.45	4828.92	4769.04	
<u>Accumulated Income Invested</u>							
320691215	Amoskeag S.B. Invest- ment Sav. Certificate	8295.00		8295.00	1100.29	1108.79	
8100004913	Amoskeag Statement Savings Account		8295.00	8295.00	48.57	21.35	
070-290701-7	Indian Head Bank Cert- ificate of Deposit		8907.41	8907.41	335.59	335.59	
003-016-927576	N.H. Savings Bank Term Account Cert.	399.59		399.59	29.17	29.17	
01-45-000011	First S&L Term De- posit Certificate		4769.17	4769.17			
01-42-000049	First S&L Term De- posit Certificate		12862.66	12862.66			
Totals for Accumulated Income Invested		8694.59	34834.24	25497.44	1513.62	1465.73	
TOTALS FOR YEAR & SHEET TOTALS		48677.04	50295.90	40959.07	6342.54	6234.77	
						282.02	

REPORT OF THE TRUST FUNDS

YEAR ENDING DECEMBER 31, 1987

Date of Creation	Name of Trust Fund	Purpose of Trust Fund	Principal		Income Start	Principal End	Income Start	* Income on A.I.I.	Income on Prin.	Expended	END
			Principal	Start							
1898	Lovell J. Brock	CBL	100.00		100.00		177.54	14.57	11.93		204.04
1899	George W. Plumer	CFC	700.00		700.00		856.66	70.76	83.49		1010.91
1902	Elijah & Gardner Jones	CBL	100.00		100.00		95.85	7.91	11.93		115.69
1903	Mary S. Burnham	CBL	50.00		50.00		72.85	5.99	5.96		84.80
1904	Rufus H. Smith	TP	2206.86		2206.86				263.23	263.23	
1905	Hannah Durgin	CBL	100.00		100.00		171.14	14.15	11.93		197.22
1906	Lydia W. Ladd	CCC	1000.00		1000.00		433.94	35.38	119.28	223.41	365.19
1908	Horace W. Langley	CBL	500.00		500.00		1157.25	96.15	59.64		1313.04
1908	Mary E. Burnham	CBL	100.00		100.00		177.14	14.57	11.93		203.64
1913	William A. Cudworth	CBL	50.00		50.00		73.97	5.99	5.96		85.92
1913	J. C. Bennett	CBL	75.00		75.00		127.59	10.41	8.95		146.95
1914	Annie M. Pike	CBL	75.00		75.00		128.50	10.41	8.95		147.86
1915	Walter Little	CBL	75.00		75.00		127.59	10.41	8.95		146.95
1916	Celia Stevens	CBL	100.00		100.00		16.25		11.93	33.51	28.18
1917	Abbie T. Spaulding	CBL	150.00		150.00		57.97	5.99	5.96		42.35
1918	Elizabeth Ederly	CBL	50.00		50.00		74.04		11.93		85.92
1918	Fogg Fund	SC	100.00		100.00		39.56		11.93		51.49
1918	Harriet A. True	CBL	100.00		100.00		184.15	15.15	11.93		211.23
1919	May A. Jones	CBL	50.00		50.00		73.97	5.99	5.96		85.92
1920	Albert L. Norris	CBL	50.00		50.00		19.28		5.96	11.17	14.07
1920	James A. Corning	CBL	100.00		100.00		180.54	14.99	11.93		207.46
1922	Rebecca J. Foss	CBL	100.00		100.00		177.54	14.65	11.93		204.12
1922	Hosea B. Burnham	S&L	5000.00		5000.00				596.39	596.39	
1923	Emma Clavage	CBL	100.00		100.00		178.14	14.65	11.93		204.72
1923	Sara F. Wright	CBL	100.00		100.00		178.14	14.65	11.93		204.72
1923	Bessie A. Miles	CBL	100.00		100.00		178.15	14.65	11.93		204.73
1926	Carrie E. Norris	CBL	100.00		100.00		98.12	8.08	11.93		118.13
1926	Carrie E. Norris	CBL	100.00		100.00		180.14	14.82	11.93		206.89
1926	Fred H. Johnson	CBL	100.00		100.00		176.14	14.57	11.93		202.64

1926	Linda Tarbox	CBL	100.00	100.00	177.14	14.57	11.93	203.64
1926	Asa Robie	CBL	200.00	200.00	459.09	38.13	23.86	521.08
1926	Caleb J. French & Mary French	BP	11510.61	11510.61			1372.96	
1927	Isabell E. Lartlett	CBL	100.00	100.00	177.16	14.57	11.93	203.66
1928	John O. Edgerly	CBL	100.00	100.00	133.35	10.99	11.93	156.27
1929	James A. Johnson	CBL	200.00	200.00	411.99	34.13	23.86	469.58
1929	Jacob H. Tilton	CBL	100.00	100.00	178.16	14.74	11.93	204.83
1929	Frank A. Miles	CBL	50.00	50.00	73.86	5.99	5.96	85.81
1929	Levi Thompson	CBL	100.00	100.00	177.15	14.57	11.93	203.65
1930	Lizzie Rundlett	CBL	100.00	100.00	185.15	15.32	11.93	212.40
1930	Daniel Cate	CBL	100.00	100.00	176.55	14.57	11.93	203.05
1932	Daniel Cate	CBL	100.00	100.00	176.55	14.57	11.93	203.05
1933	George Hopkinson	CBL	100.00	100.00	176.55	14.57	11.93	203.05
1933	Mary E. P. Sanborn	TP	6273.11	6273.11			748.24	
1934	Mary E. P. Sanborn	CBL	200.00	200.00	454.12	37.63	23.86	515.61
1934	Almon L. True	CBL	100.00	100.00	180.55	14.99	11.93	207.47
1935	Sarah P. Prescott	CBL	225.00	225.00	98.50		26.84	125.34
1940	Alfred Trask Blake	CBL	125.00	125.00	39.90		14.91	54.81
1941	Hatti Chase	CBL	100.00	100.00	177.16	14.65	11.93	203.74
1943	George B. True	CBL	100.00	100.00	169.70	14.07	11.93	195.70
1943	Joseph A. Edgerly	CBL	200.00	200.00	285.55	23.73	23.86	333.14
1943	Marcus M. Taylor	CBL	200.00	200.00	436.32	36.30	23.86	496.48
1943	Frank B. Blaisdell	CBL	100.00	100.00	186.07	15.40	11.93	213.40
1945	Matthew J. Harvey	CBL	100.00	100.00	205.49	16.98	11.93	234.40
1946	Charles E. Gear	CBL	500.00	500.00	1313.16	109.22	59.64	1482.02
1946	Milton J. Bly	CBL	100.00	100.00	185.07	15.40	11.93	212.40
1947	Cyrus Sanborn	CBL	200.00	200.00	410.43	34.13	23.86	468.42
1950	Abbie M. Norris	CBL	200.00	200.00	414.61	34.47	23.86	472.94
1951	Isiah Myra & Charles	CBL	200.00	200.00	398.81	33.13	23.86	455.80
1951	Purington							
1952	Elizabeth Beals	CBL	200.00	200.00	437.46	36.30	23.86	497.62
1952	Myra E. Stevens	CBL	100.00	100.00	32.72		11.93	44.65
1954	George E. Bede	CBL	300.00	300.00	682.84	56.78	35.78	775.40
1954	William Fieldsend	CBL	100.00	100.00	178.55	14.82	11.93	205.30
1958	Frank Willard	CBL	300.00	300.00	657.91	54.70	35.78	748.39
1960	Wiggin Fund	CWC	200.00	200.00	180.52		23.86	204.38
1968	Blanche R. Purington	CBL	300.00	300.00	622.82	51.78	35.78	710.38
1968	John J. Tilton	CBL	100.00	100.00	166.60	13.82	11.93	192.35

1974	Georgia Chase	CC	66.87	66.87	92.65	7.66	7.98		108.29
1976	John & Minnie Warren	CBL	400.00	400.00	558.27	46.45	47.71		652.43
1976	Matthew Harvey	CBL	100.00	100.00	135.29	11.25	11.93		158.47
1982	Central Cemetery	CCC	3500.00	3500.00	1741.47	116.55	417.39		1493.50
1983	Miriam Jackson Park	CP	1000.00	1000.00	451.07	24.98	119.28	781.91	595.33
1983	Fred Johnson	CBL	100.00	100.00	42.16	3.50	11.93		57.59
	TRUST FUND TOTAL		39982.45	39982.45	18674.07	1465.73	4769.04	4030.82	20878.02
	* A.I.I.- Accumulated Income Invested								

ANNUAL REPORTS

OF THE

EPPING SCHOOL DISTRICT

FOR THE FISCAL YEAR

JULY 1, 1986 TO JUNE 30, 1987

OFFICERS OF THE EPPING SCHOOL DISTRICT
1987-1988

Deborah Brooks, Chairperson	Term Expires 1989
Jennifer Yergeau	Term Expires 1990
Dorothy K. Hall	Term Expires 1989
W. Ronald Nickerson	Term Expires 1990
Judith Leavis	Term Expires 1988

SUPERINTENDENT OF SCHOOLS

H. Wilson Eaves

ASSISTANT SUPERINTENDENT OF SCHOOLS

Edward W. Donovan

ADMINISTRATORS

Andre' Goyer, Principal Grades 1-5
Michael O'Donnell, Principal Grades 6-12

TREASURER

Harold Bowles

MODERATOR

Mary Fecteau

CLERK

Dawn Tuminowsky

EPPING SCHOOL DISTRICT MEETING
Thursday, March 12, 1987
7:30

MINUTES OF MEETING

The Epping School Band played from 7 p.m. until the Epping School District Moderator, Mary Fecteau, opened the meeting at 7:48 p.m. the Star Spangled Banner was played by the Epping High School Band.

A presentation by School Board Member; Dorothy Hall, to newly elected School Board Member, Jennifer Yergeau, of a single red rose, to welcome her to the School Board. Judith Phelps was also presented with eight red roses, to show appreciation for her eight years of service on the School Board.

Article # 1 was read as follows:

To hear reports of agents, auditors and committees or officers chosen and pass any vote relating thereto.

Judith Leavis, School Board Member moved to accept the article as read. Ronald Nickerson, School Board Member, second the motion. Motion was voted by the floor. Motion carried.

Article #2 was read as follows:

To see if the District will vote, under the provisions of RSA 198:20-b, to authorize the School Board to apply for, accept and expend without further action by the School District Meeting money from any source which becomes available during the 1987-1988 school fiscal year provided that such expenditure be made for purposes for which a School District may appropriate money and that such expenditure not require the expenditure of other School District funds. Further, that the School Board hold a public hearing prior to accepting and spending such money.

Dorothy Hall, School Board Member, moved to accept the article as read. Deborah Brooks, School Board Member, second the motion. Motion was voted by the floor. Motion carried.

Article #3 was read as follows:

To see if the School District will raise and appropriate the sum of \$3,000 for the remodeling and renovation of a portion of Epping Central School building to lease as office space.

Ronald Nickerson, School Board Member, moved to accept the article as read. Dorothy Hall, School Board Member, second the motion. Discussion was heard from the floor. Motion was voted by the floor. Motion carried.

Article #4 was read as follows:

To see whether the District will authorize the School Board to convey to the Town of Epping, a parcel of land described as approximately one acre located at the East end of the parcel upon which the Epping Central School is located under, such terms and conditions as are in the best interest of the school district.

Ronald Nickerson, School Board Member, moved to accept the article

as read. Judith Leavis, School Board Member, second the motion. Discussion was heard from the floor. Motion was voted by the floor. Motion carried.

Article #5 was read as follows:

To see whether the School District will establish a committee to study long range population trends and long range building needs and to report such findings to the School District.

Dorothy Hall, School Board Member, moved to accept the article as read. Deborah Brooks, School Board Chairman, second the motion. Discussion was heard from the floor. Motion was voted by the floor. Motion carried.

Article #6 was read as follows:

To see if the district will vote to raise and appropriate the sum of \$209,502 to fund the cost items relating to teachers' salaries and benefits for the 1987-88 school fiscal year, such sum representing additional costs attributed to the latest collective bargaining agreement entered into by the Epping School Board and the Epping Education Association. (Petition was presented for a ballot vote).

Deborah Brooks, School Board Chairman, moved to accept the article as read. Dorothy Hall, School Board Member, second the motion. Moderator Fecteau opened the floor to discussion. Heated discussion was heard from the floor. Deborah Brooks, School Board Chairman, informed the floor of the repercussions that would be felt if we did not live up to our agreement with the teachers. Mr. McDonald made the motion to move the question. Peter Hague second. Motion was voted by the floor. Motion to move the question carried. A ballot vote was taken. Motion carried (195 yes, 80 no).

Article #7 was read as follows:

To see what sum of money the District will vote to raise and appropriate for the support of schools, for the payment of salaries for the School District officials and agents, and for the payment of statutory obligations of the district.

Deborah Brooks, School Board Chairman, moved to amend the article to read as follows: "To see if the District will vote to raise and appropriate the sum of \$3,184,803 in addition to the amount already raised and appropriated, for the support of schools, for the payment of salaries for the School District officials, and agents, and for the payment of statutory obligations of the district."

Dorothy Hall, second the motion. Heated discussion was heard from the floor. William Murch moved that the article be amended to read as follows: "To accept the Budget Committee's recommended budget by raising and appropriating \$3,148,329 which includes all previous voted warrant articles, for the support of schools, for the payment of salaries for the School District officials and agents and for the payment of statutory obligations of the district."

Peter Hague second. (Petition was presented for a ballot vote). Deborah Brooks addressed the floor on the cuts that would have to

be made if the amendment as submitted by Mr. Murch, should be passed. Sports, Art, and Music would be some of the major cutbacks felt. Discussion was heard from the floor. A ballot vote was taken. "Motion did not carry (108 yes, 115 no).

Further discussion was heard from the floor on the original amendment. Cindy Nickerson moved from the floor to move the question. Christine Downey second. Motion was voted by the floor. Motion carried. A hand vote was taken. (121 yes, 76 no). Motion carried.

Judith Leavis, School Board Member, moved to adjourn the meeting. Ronald Nickerson second. A vote was taken from the floor. Motion carried. School district Moderator, Mary Fecteau, adjourned the meeting at 11:32 p.m.

SUPERINTENDENT OF SCHOOL'S REPORT

This has been an eventful year for the Epping School District. The opening of the Epping Elementary School in September, 1987 was a milestone of progress for the district. For the first time in many years all Epping students were housed in adequate school facilities. This hopefully may foster a positive attitude toward education on both the part of teachers, parents and children.

The employment of new elementary principal Andre' Goyer was a significant and important transition. Mr. Goyer has aggressively worked to weld the grades 1-5 elementary teaching staff into one effective unit. The grades 1-5 staff has in the past worked in two buildings for a number of years. This has made coordination and unification difficult. I am pleased to report that substantial gains have been made in this area. Though low test scores presented some serious problems in 1986-87, the new year 1987-88 brought with it a chance to show what Epping students could do. Although some problems remain at the high school, middle school results are exemplary and elementary test scores are quite satisfactory. The grade ten results although satisfactory in several areas, reflect a need for growth in mathematics and language. We are confident that our efforts will begin to pay off in 1988-89 when the current ninth grade takes this test battery.

The history and government accountability test administered by the Seacoast Educational Services group was administered to all eleventh grade students at Epping High School. This test was also given in seven other Seacoast area high schools. The average score for the region was 62.1% as the Epping score was 66.4%. Epping eleven graders on average ranked second among the eight schools which participated in the program.

The Seacoast Educational Services also administered a writing sample to all fifth, eighth and eleventh grade students. Writing samples measure the ability of students to express themselves in writing. The Epping fifth grade results approximated the average for the Seacoast area. The Seacoast was 4.1% and the Epping average was 4.0%. The difference between these two schools is negligible. In grade eight Epping's average score was 5.1% whereas the Seacoast average was 4.7% thus Epping scored somewhat higher than the Seacoast average. In grade eleven the Seacoast average was 4.8% and the Epping average 4.2%. Thus the eleventh grade reflects lower scores in language development which parallels the lower scores on the language portion of the California Achievement Test.

Although testing problems persist in the high school, the future looks brighter for the current grades six, seven, eight and nine. These grades show promise of attaining above average to outstanding educational achievement in the years ahead.

We face many important challenges. We will need to:

- * Foster educational growth of Epping with a limited school budget.
- * Find a way to help high school students learn essential skills without special remedial resources, continue to emphasize basic skill programs while continuing to offer a solid program for advanced students.
- * Recruit and hire an outstanding high school principal.

Michael O'Donnell has filled in very well since the resignation of Mr. Roy Whalen. Mr. O'Donnell for his own personal reasons has decided he will not be a candidate for the position. Nevertheless, we are all indebted to Mr. O'Donnell for his effective leadership and for the much additional time put into this job.

School Administrative Unit No. 14 is studying itself at this time in order to provide more effective administrative services to Epping, Chester and Fremont. In the interim Assistant Superintendent Edward Donovan has been assigned the responsibility for most board meetings in the smaller one-to-eight grade districts of Chester and Fremont. Whereas I have as Superintendent, retained overall responsibility to the SAU Board and I am providing administrative services basically to the Epping Board. The exception to this is collective bargaining in which services I provide to all three boards. In effect this arrangement means that Epping is getting more direct administrative services as a result of more effective use of administrative time.

I look forward to continuing my effort to make the Epping Schools the best possible schools for Epping students.

H. Wilson Eaves
Superintendent of Schools

SCHOOL PRINCIPAL'S REPORT

by

Michael O'Donnell

Epping Middle-High School opened on September 2nd with a total enrollment of 350 students in grades 6-12. We expect to graduate a senior class of forty-six (46) in June, 1988.

Epping High School has benefited from the services of two foreign educators this year. Olga Vishnyakova from the Soviet Union and Masse Miyagi from Japan spent much time at our school educating our students on the cultures of their countries. Also, we have been privileged to have among our student body three foreign exchange students, two from Germany and one from Japan. The exchange of ideas has been an invaluable experience.

As a result of turnover, we have replaced seven teachers on our staff. We have been most fortunate in hiring professionals of such high quality to join our staff of thirty-three.

Our staff continues to work closely with our students as they have initiated a Student Support Committee whereby staff members work with students who may be at risk for potential problems. The support committee is also involved in after school activities for our students. A major focus of the committee is to increase student pride in themselves, their school and our community.

Our students continue to show improvement academically as the California Achievement Tests indicate that our sixth, eighth, ninth, and the tenth graders are all performing at or above the national average. Our eleventh graders participated in a U.S. History exam given to eight area high schools through Seacoast Educational Services. Epping High School's results placed our students second in this exam. Our National Honor Society continues to flourish with fifteen high school students and four middle school students.

Athletics continue to be a source of pride for Epping Middle-High School as Kerry Bascom achieved All American status during her senior year at our school. Since Epping has been reclassified as a Class "S" school, we are confident that our soccer, Volleyball, basketball, softball, and baseball teams will continue to succeed.

Individual awards granted to students and teachers include: Laurie Damsell, a senior, has been named to the New Hampshire All State Jazz Band; Michael Krueger, a senior, has been selected as the New Hampshire representative for the U.S.-Soviet Union teleconference at Old Dominion University, to be broadcast on P.B.S. in March; Mark Vallone, a high school history teacher, has been chosen to join a group of educators to visit the Soviet Union in February, 1988.

Over the next few years, we expect our student population to increase. With your continued support, we will be able to meet the demands that our society places on education as well as continue to develop students who are competent in meeting those demands.

The FINANCIAL STATEMENTS as of June 30, 1987 will not be ready to be published in this Annual Town Report. Anyone wishing to view these statements may do so by calling the Superintendent of Schools' Office at 679-8003 between the hours of 8:00 A.M. and 4: P.M. as copies are kept there.

Form F4

NEW HAMPSHIRE STATE DEPARTMENT OF EDUCATION
COMPUTER & STATISTICAL SERVICES
CONCORD

EPPING

District

Please follow the
accompanying in-
structions carefully.

REPORT OF SCHOOL DISTRICT TREASURER
for the
Fiscal Year July 1, 19 86 to June 30, 19 87
Return Original to State Department of Education Prior to July 15.

SUMMARY

Cash on Hand July 1, 19 <u>86</u> (Treasurer's bank balance)	<u>54,250.19</u>
Received from Selectmen (Include only amounts actually received)	
Current Appropriation	<u>2,769,996.00</u>
Deficit Appropriation	
Balance of Previous Appropriations	
Advance on Next Year's Appropriation	
Revenue from State Sources	<u>268,072.96</u>
Revenue from Federal Sources	<u>23,564.00</u>
Received from Tuitions	<u>24,111.81</u>
Received as income from Trust Funds	<u>297.63</u>
Received from Sale of Notes and Bonds (Principal only)	
Received from Capital Reserve Funds	
Received from all Other Sources	<u>81,493.43</u>
TOTAL RECEIPTS	<u>3,167,535.83</u>
TOTAL AMOUNT AVAILABLE FOR FISCAL YEAR (Balance and Receipts)	<u>3,221,786.02</u>
LESS SCHOOL BOARD ORDERS PAID	<u>3,122,875.35</u>
BALANCE ON HAND JUNE 30, 19 <u>87</u> (Treasurer's Bank Balance)	<u>98,910.67</u>

August 10 1987

David M. Butler
District Treasurer

AUDITORS' CERTIFICATE

This is to certify that we have examined the books, vouchers, bank statements and other financial records of the treasurer of the school district of EPPING of which the above is a true summary for the fiscal year ending June 30, 19 87, and find them correct in all respects.

_____, 19 ____

Auditors

GIVE DETAILED STATEMENT OF RECEIPTS ON OTHER SIDE

SCHOOL ADMINISTRATIVE UNIT NO. 14
ADMINISTRATIVE SALARIES
1987-1988

<u>District</u>	<u>Share of Superintendent's Salary</u>	<u>Share of Asst. Supt.'s. Salary</u>
Chester	\$ 14,163.00	\$ 12,210.00
Epping	25,513.00	21,995.00
Fremont	<u>8,828.00</u>	<u>7,610.00</u>
	\$ 48,504.00	\$ 41,815.00

EPPING SCHOOL DISTRICT
SEPTEMBER ENROLLMENT

	<u>1983</u>	<u>1984</u>	<u>1985</u>	<u>1986</u>	<u>1987</u>
Grade 1	64	73	66	98	94
Grade 2	67	52	71	64	72
Grade 3	43	60	54	60	62
Grade 4	44	41	64	51	74
Grade 5	59	52	37	59	63
Grade 6	63	58	49	41	62
Grade 7	56	57	53	46	42
Grade 8	73	53	56	49	46
Grade 9	74	82	58	56	47
Grade 10	60	65	69	62	43
Grade 11	63	55	48	61	62
Grade 12	42	62	46	43	48
Readiness		16	20		17
Special Education	<u> </u>	<u>13</u>	<u>9</u>	<u>20</u>	<u> </u>
Totals	708	739	700	710	662

STATISTICAL DATA

	<u>1983-84</u>	<u>1984-85</u>	<u>1986-86</u>	<u>1986-87</u>
Number of different pupils enrolled during the year	766	771	761	786
Average Daily Membership	693.2	721.5	689.8	709.7
Average Daily Absence	42.8	46.1	44.8	49.1
Percent of Attendance	93.8	93.2	93.5	279

EPPING
SCHOOL CALENDAR 1988-89

	M	T	W	T	F		M	T	W	T	F
September (19)	X	6	7	8	9	February (18)			1	2	3
	12	13	14	15	16		6	7	8	9	10
	19	20	21	22	23		13	14	15	16	17
	26	27	28	29	30		20	21	22	23	24
							X	X			
October (19)	3	4	5	6	7	March (19)			X	X	X
	10	11	12	13	X		6	7	8	9	10
	17	18	19	20	21		13	14	15	16	17
	24	25	X	27	28		20	21	22	23	X
	31						27	28	29	30	31
November (19)		1	2	3	4	April (15)	3	4	5	6	7
	7	8	9	10	X		10	11	12	13	14
	14	15	16	17	18		17	18	19	20	21
	21	22	23	X	X		X	X	X	X	X
	28	29	30								
December (16)				1	2	May (22)	1	2	3	4	5
	5	6	7	8	9		8	9	10	11	12
	12	13	14	15	16		15	16	17	18	19
	19	20	21	22	X		22	23	24	25	26
	X	X	X	X	X		29	X	31		
January (20)	X	3	4	5	6	June (13)				1	2
	9	10	11	12	13		5	6	7	8	9
	16	17	18	19	20		12	13	14	15	16
	23	24	25	26	X		19	20	21	22	23
	30	31					26	27	28	29	30

DAYS OUT (X)

September 1 -- Teacher Preparation Day	May 30 -- Memorial Day
September 5 -- Labor Day	June 19 -- Last day of school if no inclement weather days
October 14 -- Teacher Convention	
October 26 -- Inservice Day for Teachers	
November 11 -- Veteran's Day	
November 16 -- Elementary School dismissed after lunch because of Teacher/Parent Conference	
November 24-25 -- Thanksgiving Recess	
December 23 -- January 2 -- Christmas Vacation	
January 27 -- Teacher Workshop	
February 28 - March 3 -- Winter Vacation	
April 12 -- Elementary School Dismissed after lunch because of Teacher/Parent Conference	
April 24 - 28 -- Spring Vacation	

All Elementary Student Days to Include 5 1/4 Hours of Instructional Time or Time Mandated by State Standards; Secondary Student 5 1/2 hours.

VITAL STATISTICS

MARRIAGES REGISTERED IN THE TOWN OF EPPING N.H. FOR THE YEAR ENDING DECEMBER 31, 1987

<u>DATE</u>	<u>PLACE OF MARRIAGE</u>	<u>NAME OF GROOM & BRIDE</u>	<u>DATE OF BIRTH OF EACH</u>	<u>NAME OF PARENTS</u>	<u>BY WHOM MARRIED</u>
02/14/87	Raymond, N.H.	Sandy L. Duchemin Susan A. Zampacorta	01/10/66 12/22/66	Frederick Duchemin Viola Beckman Gordon Zampacorta Mildred McIntyre	Rev. Neil L. Iverson Raymond, N.H. Clergyman
02/14/87	Epping, N.H.	Craig D. McCain Lee A. Kenniston	11/15/65 05/08/62	William F. McCain Diane M. Williams Louis F. Kenniston Norma L. Smart	Rev. Steven Murray Sandown, N.H. Reverend
02/14/87	Manchester, NH	Craig M. Riley Heather A. Claxton	10/26/61 06/13/67	Guy Riley Pauline LaLiberte Richard Claxton Elizabeth Coburn	Rev. John Horan Manchester, N.H. Catholic Priest
02/14/87	Kingston, N.H.	Billy R. White Sharon L. Marcotte	11/09/60 04/04/62	Billy L. White Barbara A. Magoon Norman H. Marcotte Etaine F. Maynard	Wendell J. Irvine Kingston, N.H. Minister
03/14/87	Epping, N.H.	Richard A. Delay Maureen P. Galvin	02/01/63 04/24/65	William Delay Sr. Helen Shea John Galvin Patricia McLaughlin	Rev. Ronald Corriveau Epping, N.H. Catholic Priest
04/04/87	Epping, N.H.	Eric J. Porter Ann M. Church	09/20/63 09/01/66	Victor C. G. Porter Sr. Faye Fortier Frederick L. Church Marguerite Ottatli	Sherrie L. Lagasse Brentwood, N.H. Justice of the Peace
04/11/87	Danville, N.H.	Joseph J. MacDonald Judith A. Hayes	07/13/65 03/07/67	Robert J. MacDonald Susie E. Eaton Cephas P. Hayes Rose A. Bonenfant	Rev. Everett E. Palmer Danville, N.H. Minister
04/17/87	Exeter, N.H.	Robert D. Josephson Lisa A. Young	01/11/64 12/31/66	Richard C. Josephson Sarah Daniels John P. Young Ann Dwyer	Robert H. Thompson Exeter, N.H. School Minister
04/25/87	Epping, N.H.	Robert E. Bryant Karen K. Mishio	06/13/65 06/10/62	Harry E. Bryant Minnie Eaton James Wilkinson Mary Morley	Rev. David A. Watkins Epping, N.H. Reverend
04/25/87	Epping, N.H.	James H. Gilliam Judith M. Sylvester	01/27/56 09/30/54	Willis B. Gilliam Carolyn Jollie Carl Baker Doris Biloedeau	Patricia A. Wood Epping, N.H. Justice of the Peace

MARRIAGES REGISTERED IN THE TOWN OF EPPING N.H. FOR THE YEAR ENDING DECEMBER 31, 1987

DATE	PLACE OF MARRIAGE	NAME OF GROOM & BRIDE	DATE OF BIRTH OF EACH	NAME OF PARENTS	BY WHOM MARRIED
04/26/87	Epping, N.H.	Donald E. King Judy S. Maxwell	07/05/44 11/17/50	Unknown Hazel King Edwin S. Kmiec Cora R. Charity	John E. Bertoglli Epping, N.H. Justice of the Peace
05/11/87	Fremont, N.H.	Leon R. Hutchinson Crystal A. Derossier	08/13/67 06/01/70	Harlan Hutchinson Sylvia Glidden James Derossier Patricia McCusker	Charles F. Tucker Exeter, N.H. Justice of the Peace
05/16/87	Hampton, N.H.	Philip Geotis Barbra E. Wallace	03/28/66 12/04/67	Spiros Geotis Evelyn Farnsworth Ronald Wallace Aloma Watson	Rev. Walter F. Smith Saugus, Mass. Clergyman
05/16/87	Somersworth NH	Jay P. Cleary Julie A. Averill	03/07/67 06/09/67	Jay Cleary Sr. Linda J. Rogers Norman K. Averill Ester G. Waldron	Dr. Ronald C. Welch Somersworth, N.H. Minister
05/16/87	Newmarket, N.H.	Michael P. Verow Robin L. Poulin	12/01/55 08/08/61	Earle A. Verow Dorothy R. Trunk David E. Poulin Geraldine Staples	Vincent E. Truck Loudonville, N.Y. Catholic Priest
05/30/87	Epping, N.H.	Wayne W. Downs Catherine M. Wojner	09/19/46 01/26/55	Arthur Downs Elizabeth Goodwin Chester McNabb Margaret Murphy	Patricia A. Wood Epping, N.H. Justice of the Peace
06/13/87	Epping, N.H.	Jamie C. Swallow Cindy L. Victoria	09/07/65 10/01/68	Peter Swallow Linda Bonnie John Victoria Joyce Kervin	Rev. Ronald Corriveau Epping, N.H. Catholic Priest
06/14/87	Fremont, N.H.	Carl R. Armstrong Priscilla E. Barnes	10/22/20 08/23/17	George W. Armstrong Gladys Dyer Charles Estes Blanche Keniston	Matthew E. Thomas Fremont, N.H. Justice of the Peace
06/22/87	Plymouth, NH	Richard A. Mahon Cindy L. Thorner	08/22/45 01/01/55	William E. Mahon Annette Obie Milton J. Phillips Shirley Lones	Robert A. Chase Plymouth, N.H. Justice of the Peace
06/22/87	Raymond, N.H.	David B. White Janet L. Franke	03/13/58 12/23/58	Lawrence J. White Mary Smith Charles L. Franke Harriet Shmidt	Jacqueline Carty Raymond, N.H. Justice of the Peace

MARRIAGES REGISTERED IN THE TOWN OF EPPING N.H. FOR THE YEAR ENDING DECEMBER 31, 1987

<u>DATE</u>	<u>PLACE OF MARRIAGE</u>	<u>NAME OF GROOM & BRIDE</u>	<u>DATE OF BIRTH OF EACH</u>	<u>NAME OF PARENTS</u>	<u>BY WHOM MARRIED</u>
06/27/87	Newington, NH	David L. Ferland Ramona G. Deeb	03/13/62 02/14/65	Richard Ferland Evelyn Ritchie Gaby Deeb Glacia Finan	Daniel V. Weaver Exeter, N.H. Pastor
06/27/87	Epping, N.H.	Michael P. LaCivita Janice M. Rhodes	11/20/48 03/16/48	Michael J. LaCivita Margaret Hickey Gerard W. Beadan Judith Doucette	Rev. David Watkins Epping, N.H. Reverend
07/18/87	Kingston, N.H.	William A. Rogers Jr. Rebecca J. Kendall	12/29/65 08/23/65	William A. Rogers Sr. Mary Hall Edward E. Kendall Marlon Faye Smith	Wendell J. Irvine Kingston, N.H. Minister
08/09/87	Raymond, N.H.	Scott E. Banks Candice A. Anderson	05/26/63 02/03/67	James A. Banks Helen I. Clapp Joel Anderson Sandra Cormier	Rev. Neil L. Iverson Raymond, N.H. Clergyman
08/15/87	Exeter, N.H.	Lewis J. Theokas Marcella L. Wagner	06/05/52 06/24/41	John A. Theokas Stella Georges Gilbert R. Snyder Sara H. Gamble	Sarah Wagner Salem, N.H. Justice of the Peace
08/15/87	Epping, N.H.	Neil W. Evans Jr. Andrea Sprague	03/26/63 03/20/69	Neil Evans Sr. Emily Stiles George Sprague Annette Otatti	Rev. Ronald D. Townsend Epping, N.H. Minister
08/29/87	Raymond, N.H.	Gary C. Day Stephanie L. Parenteau	07/21/60 05/28/67	Daniel Day Phyllis Miles Robert Parenteau Gail Downing	Retenah V. Pietrowski Raymond, N.H. Justice of the Peace
08/29/87	Manchester, NH	Denis E. Paquin Paulette M. Normand	04/03/57 02/22/60	Noel Paquin Arlene Bernier Alphee Normand Therese Bienvenue	Rev. Leonard R. Foisy Manchester, N.H. Roman Catholic Priest
08/30/87	Dover, N.H.	Kevin B. Mailhot Candace M. Beane	08/30/67 02/07/68	Arthur Mailhot Alice Poliquin Joseph Beane Jr. Barbara-Jane Vose	Rev. H.L. Snyder Dover, N.H. Pastor
09/12/87	Hollis, N.H.	Gregory A. Downs Sharon L. Larson	05/22/63 09/05/64	Edward Downs Alice Mockler Fred L. Larson Caroline Geigis	Dr. Howard R. Whitebrad Hollis, N.H. Minister

MARRIAGES REGISTERED IN THE TOWN OF EPPING N.H. FOR THE YEAR ENDING DECEMBER 31, 1987

<u>DATE</u>	<u>PLACE OF MARRIAGE</u>	<u>NAME OF GROOM & BRIDE</u>	<u>DATE OF BIRTH OF EACH</u>	<u>NAME OF PARENTS</u>	<u>BY WHOM MARRIED</u>
09/12/87	Epping, N.H.	Peter T. Cantrell Robln J. Jay	05/09/58 02/06/59	Cecil W. Cantrell Fayette Gosselin Harold Jay Joanne Badger	Rev. Frank A. Taylor Exeter, N.H. Justice of the Peace
09/27/87	Laconia, N.H.	Mark A. Brambilla Susan G. Merrill	08/12/54 12/09/54	Charles Brambilla Mary Kenny Arthur Tessimond Theresa Pace	Charlene S. Comstock Charlestown, N.H. Justice of the Peace
10/02/87	Greenland, NH	Derrick F. Fortin Dawn M. Batchelder	08/29/65 07/08/68	Ronald Fortin Verna-Lee Green Richard Batchelder Pamela Keir	Kendra G. Kersey Greenland, N.H. Justice of the Peace
10/10/87	Kingston, N.H.	Victor L. Conlogue Carol M. Noel	07/01/47 12/24/44	Ernest L. Conlogue Kavits Palmer Bernard Thibodeau Evelyn Legassick	John B. Olson Kingston, N.H. Presiding Overseer
10/10/87	Danville, N.H.	Nils J. Kaiser Julie A. Thompson	08/20/63 09/09/65	Bruce Kaiser Joyce Joslin Robert R. Thompson Ann Louise Short	Rev. Everett E. Palmer Danville, N.H. Minister
10/10/87	Epping, N.H.	Douglas W. Meade Anne K. Lawton	06/17/52 07/26/49	Robert Meade Hazel Thompson Henry DeRusha Helen Tees	James Wellemeyer Epping, N.H. Minister
10/10/87	Epping, N.H.	Ted B. Bolduc Mary E. Weaver	05/22/62 10/02/70	Joseph Bolduc Phyllis Burieligh Daniel Weaver Ellia May McPhee	Rev. Daniel V. Weaver Exeter, N.H. Pastor
10/11/87	Durham, N.H.	Richard C.S. Harding Jr. Linda L. Herbst	01/27/47 08/11/54	R. Clipston S. Harding Barbara Smith Edward J. Herbst Patricia W. Patterson	Rev. Albert W. Snow Durham, N.H. Priest
11/01/87	Epping, N.H.	John A. Yantz Tammy P. Selts	03/05/63 07/02/64	John A. Yantz Marie Ritzert Jack Selts Ethel Harkins	John E. Bertogil Epping, N.H. Justice of the Peace
11/28/87	Exeter, N.H.	Kevin G. Dube Debra S. Hartman	05/22/59 03/31/58	Lucien Dube Anne Marie Coyne William Hartman Ruth Ann Bollman	Rev. William J. Carrigg Exeter, N.H. Roman Catholic Priest

MARRIAGES REGISTERED IN THE TOWN OF EPPING N.H. FOR THE YEAR ENDING DECEMBER 31, 1987

<u>DATE</u>	<u>PLACE OF MARRIAGE</u>	<u>NAME OF GROOM & BRIDE</u>	<u>DATE OF BIRTH OF EACH</u>	<u>NAME OF PARENTS</u>	<u>BY WHOM MARRIED</u>
12/15/87	Epping, N.H.	James Alan Dean Noreen Marie Melanson	10/30/57 11/07/60	David C. Dean Leona B. Rollins	Patricia A. Wood Epping, N.H. Justice of the Peace
12/27/87	Fremont, N.H.	John P. Capsalis Tinamarie King	01/23/67 04/22/67	Doris Melanson Paul J. Capsalis Nancy Machado Patrick King Claire Newcomb	William E. Beane Hampstead, N.H. Justice of the Peace

BIRTHS REGISTERED IN THE TOWN OF EPPING, N.H. FOR THE YEAR ENDING DECEMBER 31, 1987

<u>DATE</u>	<u>PLACE OF BIRTH</u>	<u>NAME OF CHILD</u>	<u>SEX</u>	<u>NAME OF FATHER MAIDEN NAME OF MOTHER</u>	<u>BIRTH PLACE OF FATHER AND MOTHER</u>
01/15/87	Exeter, N.H.	Tabitha Victoria Higgins	F	Keith Arnold Higgins Debra Ann Victoria	Massachusetts Massachusetts
01/29/87	Exeter, N.H.	Yvonne Mariah Dichirico	F	Daniel Edward Dichirico Jr. Linda Carol Nickerson	Massachusetts Massachusetts
02/01/87	Lawrence, Ma	Constanza Ann Abar	F	Jerome Thomas Abar Jr. Jenny Marina Cesti	New Jersey
02/22/87	Exeter, N.H.	Joshua Michael Cook	M	William Hebert Cook Mary Louise Elliott	Massachusetts Massachusetts
02/23/87	Exeter, N.H.	Joseph Kenneth Murphy	M	Christopher Patrick Murphy Patti-Jo True	Massachusetts New Hampshire
02/24/87	Manchester, N.H.	Albert James Auprey	M	James Everett Auprey Pauline Therese Lemieux	New Hampshire New Hampshire
02/24/87	Exeter, N.H.	Kristin Diane Krantz	F	David John Krantz Cheryl Ann Thibeault	New Hampshire New Hampshire
02/28/87	Exeter, N.H.	Roberty Anthony Trafton Jr.	M	Robert Anthony Trafton Sr. Lori Marie Gerrish	New Hampshire Germany
03/02/87	Exeter, N.H.	Wade Joshua Parenteau	M	Joshua Isaac Parenteau Oriel Holly Trefethen	Massachusetts New Hampshire
03/03/87	Exeter, N.H.	Douglas Glenn Connolly	M	Glenn Wornor Connolly Patricia Downing	Massachusetts Massachusetts
03/05/87	Portsmouth, N.H.	Christina Marie DeSantis	F	Rick DeSantis Gail Rose Santosvosso	Massachusetts Massachusetts
03/05/87	Exeter, N.H.	Sean Vincent Rickwall	M	Frank Earl Rickwall Constance Monica Lord	California Massachusetts
03/09/87	Exeter, N.H.	Benjamin Lucas Grannan	M	Gregory Michael Grannan Mary Gwen Salinder	Minnesota New York
03/10/87	Exeter, N.H.	Jolene Victoria	F	John Victoria Renee Blanche Parenteau	Massachusetts Massachusetts
03/11/87	Exeter, N.H.	David Michael Tierney Jr.	M	David Michael Tierney Sr. Veronica Joyce Victoria	New Hampshire Massachusetts
03/11/87	Exeter, N.H.	Brandon Lloyd Bracht	M	William Gano Bracht Ginger Sue Hamblin	Washington D.C. California
03/16/87	Exeter, N.H.	Heidi Marie Connors	F	William James Connors Karlin Esther Bachert	Massachusetts Germany
03/16/87	Portsmouth, N.H.	Emily Anne Ouellette	F	Kevin Peter Ouellette Lauretta Gail Driscoll	Massachusetts New Hampshire
03/22/87	Exeter, N.H.	Rachel Claire Diosi	F	Pal Diosi SaraJane Bender	Hungary New Jersey

BIRTHS REGISTERED IN THE TOWN OF EPPING, N.H. FOR THE YEAR ENDING DECEMBER 31, 1987

<u>DATE</u>	<u>PLACE OF BIRTH</u>	<u>NAME OF CHILD</u>	<u>SEX</u>	<u>NAME OF FATHER MAIDEN NAME OF MOTHER</u>	<u>BIRTH PLACE OF FATHER AND MOTHER</u>
03/22/87	Exeter, N.H.	Danielle Lee Falagan	F	Lee Roy Falagan Sheryl Ann Coleman	Massachusetts Connecticut
03/26/87	Exeter, N.H.	Mary Elizabeth Klemarczyk	F	Paul Edward Klemarczyk Dale Ann Mitchell	New Hampshire Massachusetts
03/28/87	Exeter, N.H.	Michael Travls Kissane	M	Timothy Anthony Kissane Laurie Kaufman	Ireland Massachusetts
04/08/87	Exeter, N.H.	Heidi Jewell	F	Glenn Alan Jewell Amy McDonnell	New Hampshire New Hampshire
04/11/87	Exeter, N.H.	Heather Jean Kelly	F	Andrew Jason Kelly Lori Jean Mitchell	New Jersey Massachusetts
04/11/87	Manchester, N.H.	Patrick Thomas Pascucci	M	Vincent Joseph Pascucci Carole Jane Walker	Massachusetts Massachusetts
04/11/87	Lawrence, MA	Jennifer Ann Sullivan	F	Timothy Daniel Sullivan Marie Teresa Seman	Massachusetts Massachusetts
04/12/87	Portsmouth, N.H.	Matthew Robert Paquette	M	Robert Peter Paquette Doreen Kay Marshall	New Hampshire New Hampshire
04/22/87	Exeter, N.H.	Jonathan James Kerry	M	James Richard Kerry Linda Sue Jackman	Maine Massachusetts
04/23/87	Portsmouth, N.H.	Justin Matthew Stephens	M	Craig Hardin Stephens Elizabeth Marie Pereira	Maryland Massachusetts
04/30/87	Portsmouth, N.H.	Alexander Jones	M	Timothy Jones Patricia Sue Willette	New Hampshire Vermont
05/03/87	Exeter, N.H.	Natasha Alice Letourneau	F	Daniel David Letourneau Connl Starr Chase	New Hampshire New Hampshire
05/04/87	Exeter, N.H.	Rebecca Ann Callaway	F	John L. Callaway Bonnie Lea Gardner	Ohio Massachusetts
05/09/87	Manchester, N.H.	Katelyn Kathleen Carano	F	Jeffrey Lee Carano Kathleen Ann Burleigh	Ohio Maine
05/09/87	Haverhill, MA	Tobias Alexander C. Nisbet	M	David Campbell Nisbet Carol Anne Dyer	Canada Canada
05/14/87	Salem, MA	Shawn Elisabeth Cola	F	John Joseph Cola Kimberly Beth Johnston	Massachusetts Massachusetts
05/17/87	Portsmouth, N.H.	Kristiana Lyn Cowcer	F	John Edward Cowcer Jr. Darlene Ann Stoff	New York New York
05/22/87	Exeter, N.H.	Emily Ann Frost	F	Wayne Guy Frost Irene Claudette Proulx	New Hampshire New Hampshire
06/05/87	Portsmouth, N.H.	Gregory Allan Davis	M	Mark Allan Davis Stephanie Marie Mazur	New Hampshire Kansas

BIRTHS REGISTERED IN THE TOWN OF EPPING, N.H. FOR THE YEAR ENDING DECEMBER 31, 1987

DATE	PLACE OF BIRTH	NAME OF CHILD	SEX	NAME OF FATHER MAIDEN NAME OF MOTHER	BIRTH PLACE OF FATHER AND MOTHER
06/10/87	Derry, N.H.	Michael Anthony D'Errico	M	Gary Michael D'Errico Rebecca May Henshaw	Massachusetts Massachusetts
06/11/87	Exeter, N.H.	Graig Orrin Benner	M	Jeffrey Orrin Benner Brenda Lee Holler	Maine Massachusetts
06/11/87	Exeter, N.H.	Gregory Joseph Manock	M	Arthur Russell Manock Rosann Giota Fram	Massachusetts Massachusetts
06/16/87	Exeter, N.H.	James Bradford Dean	M	Scott Bradford Dean Diane Denise Bernier	Massachusetts New Hampshire
06/19/87	Exeter, N.H.	Wayne Michael Downs	M	Wayne William Downs Catherine Margaret McNabb	New Hampshire New Hampshire
06/21/87	Exeter, N.H.	Cynthia Anne Blankenship	F	David Leslie Blankenship Carole Lucille Dowhan	California California
06/22/87	Exeter, N.H.	Ashley Megan Miller	F	William Herbert Miller Denise Joan Gerard	Maine Maine
06/26/87	Exeter, N.H.	David Paul Boucher	M	Mark Lawrence Boucher Laura Ann McCarron	Massachusetts Massachusetts
07/11/87	Exeter, N.H.	Shana Rea Martin	F	Joseph Daniel Martin Michelle Jean Masella	New York Massachusetts
07/13/87	Portsmouth, N.H.	Katherine Ann Remick	F	Michael Peter Remick Jennifer Ann Seymour	Maine Maine
08/06/87	Exeter, N.H.	Felicia Ann Nicholson	F	Frank Weslie Nicholson Diane Mary Blades	Massachusetts Massachusetts
08/11/87	Lawrence, MA	Woodrow Anthony Medina	M	Woodrow M. Medina Lillian Abramowski	Massachusetts Poland
08/14/87	Exeter, N.H.	Andrew Michael Tarleton	M	Michael Robert Tarleton Tasha Lee Brown	Massachusetts Massachusetts
08/20/87	Exeter, N.H.	Stephanie Lynn White	F	Donald Raymond White Sherri Ileen Widgren	Massachusetts Massachusetts
09/01/87	Exeter, N.H.	Megan Hope Griffin	F	Anderson Scott Griffin Susan Anne Wentworth	Massachusetts California
09/11/87	Portsmouth, N.H.	Katherine Ellen Letourneau	F	Kevin Jay Letourneau Anne Ruth Follett	New Hampshire Texas
09/19/87	Exeter, N.H.	Sarah Beth Rajchel	F	Jan Joseph Rajchel Linda Margaret Annis	Massachusetts Massachusetts
09/28/87	Exeter, N.H.	Benjamin David Brown	M	David Dwight Brown Pamela-Sue Perry	New Hampshire New Hampshire
09/28/87	Exeter, N.H.	Corey David Blanchard	M	Earl Evans Blanchard Joyce Ann Dodge	New Hampshire New Hampshire

BIRTHS REGISTERED IN THE TOWN OF EPPING, N.H. FOR THE YEAR ENDING DECEMBER 31, 1987

<u>DATE</u>	<u>PLACE OF BIRTH</u>	<u>NAME OF CHILD</u>	<u>SEX</u>	<u>NAME OF FATHER MAIDEN NAME OF MOTHER</u>	<u>BIRTH PLACE OF FATHER AND MOTHER</u>
09/30/87	Exeter, N.H.	Brett Dayton Elliott	M	William Lee Elliott	New Hampshire
10/01/87	Exeter, N.H.	Jacob David Cote	M	Elaine Robin Braley	New Hampshire
10/11/87	Portsmouth, N.H.	Christopher Brian Toonire	M	David Scott Cote	New Hampshire
10/14/87	Manchester, N.H.	Benjamin Philip Altland	M	Pamela Jean Reinhold	New Hampshire
10/27/87	Exeter, N.H.	Michael Thomas Podesta	M	Brian Russell Toonire	New Hampshire
10/29/87	Portsmouth, N.H.	William Burns Miranda	M	Barbara Ann Ward	Germany
11/04/87	Exeter, N.H.	Richard Ernest Goldthwaite III	M	Stephen Philip Altland	Rhode Island
11/09/87	Haverhill, MA	Elise Marie MacMillan	F	Carla Jean Estep	West Virginia
11/12/87	Manchester, N.H.	Emily Smart Gauthier	F	Nicholas Christopher Podesta	New York
11/17/87	Exeter, N.H.	Joseph Andrew Waddleton	M	Barbara Ellen Baker	New Hampshire
11/20/87	Haverhill, MA	Monica Lynn Sailus	F	Everardo Miranda	Mexico
11/26/87	Salem, MA	Scott Roger Haskell	M	Belinda Anne Burns	Maine
12/01/87	Manchester, N.H.	Sean Joseph Tarbox	M	Richard Ernest Goldthwaite II	New Hampshire
12/05/87	Exeter, N.H.	Destiny Lynn Horton	F	Diane Paula Caron	Massachusetts
12/10/87	Exeter, N.H.	Elizabeth Grace Mundy	F	Michael Edward MacMillan	California
12/15/87	Exeter, N.H.	Ashley Rochelle Azotea	F	Carla Ann Graf	Minnesota
12/21/87	Hanover, N.H.	Michael William Schaefer	M	Thomas Michael Gauthier	New Hampshire
				Kimberly Ann Smart	New Hampshire
				Joseph Anthony Weddleton	Massachusetts
				Karen Marie Putt	New Hampshire
				Andrew Sailus	New York
				Rosemary Capua	Massachusetts
				Henry Roger Haskell	Massachusetts
				Tracey Elizabeth DeLoft	Massachusetts
				Robert Fenton Tarbox Jr.	Massachusetts
				Denise Ann Coururier	Massachusetts
				Karl Robert Horton	New Hampshire
				Michelle Ann Cote	Iowa
				Richard Alfred Mundy	New Hampshire
				Joan Elise Ferrini	New Hampshire
				James Monte' Azotea	New Hampshire
				Christine Ann Woodward	New Hampshire
				Terrence Daniel Schaefer	Illinois
				Lisa Rose Denton	Illinois

DEATHS REGISTERED IN THE TOWN OF EPPING, N.H. FOR THE YEAR ENDING DECEMBER 31, 1987

DATE	PLACE OF DEATH	NAME AND SURNAME OF THE DECEASED	AGE	SEX	NAME OF FATHER	MAIDEN NAME OF MOTHER
12/19/86	Hampton, N.H.	Vera Oldenburgh	79	F	William Long	Lucinda Onbl
01/10/87	Epping, N.H.	Joseph Randall Maynard	66	M	Charles Maynard	Helen G. Flanders
01/11/87	Exeter, N.H.	Ralph Porter Robinson	64	M	George B. Robinson	Grace Ingalls
01/12/87	Epping, N.H.	Evelyn Edith Williams	77	F	Warren O. Holmes	Ida Jenness
02/04/87	Exeter, N.H.	Arthur P. Grenier	85	M	Phillip Grenier	Marlida Dauphineau
02/09/87	Epping, N.H.	Dorothy Brown Hoar	92	F	Franklin O. Brown	Ida Eldredge
02/20/87	Brentwood, N.H.	Helen Hureau	85	F	James Keith	Mary McCann
01/23/87	Exeter, N.H.	Florence Nellie Tinlin	87	F	William Tinlin Jr.	Lucy Wallos
03/07/87	Exeter, N.H.	Raymond F. Welch	29	M	David Welch	Bernice Smith
03/08/87	Exeter, N.H.	Edith M. Gagnon	77	F	Alexander Vaillancourt	Melena LaChapelle
03/06/87	Epping, N.H.	Virginia Bourdeau	67	F	Frank Teague	Maggie Staples
03/29/87	Exeter, N.H.	Bertha M. Braley	96	F	Joseph Murray	Willemine LaFrance
04/13/87	Exeter, N.H.	Bobby Jean Seavey	18 Mins	F	Robert C. Seavey	Katherine J. Noyes
04/23/87	Exeter, N.H.	Marlon Frances Washburn	52	F	Donald E. McGearry	Marion F. Tighe
04/24/87	Epping, N.H.	Bridget Maud Clark	82	F	William White	Agnes Carroll
05/27/87	Manchester, N.H.	Earl V. Lester	68	M	George Lester	Eleanor Harmon
06/03/87	Exeter, N.H.	Norma L. Kenniston	56	F	Cornelius Smart	Marguerite Ames
06/04/87	Epping, N.H.	Ida M. Lazzara	83	F	Otis Gooch	Alice Larrabee
06/15/87	Exeter, N.H.	James F. Nisbet Jr.	48	M	James F. Nisbet Sr.	Irene Littlefield
06/19/87	Epping, N.H.	Sherman Gould Irving	75	M	Charles S. Irving	Carrie E. Geer
08/1/87	Concord, N.H.	Cindy Lou Welch	28	F	David B. Welch	Bernice Smith
08/05/87	Fremont, N.H.	George W. Colby Sr.	80	M	Clarence E. Colby	Gertrude Bowles
08/10/87	Brentwood, N.H.	Helen C. Rymes	100	F	Charles B. Carter	Ida Moreson
08/27/87	Brentwood, N.H.	Russell Twombly	73	M	Albert D. Twombly	Ellen L. Freeman
08/28/87	Epping, N.H.	Siqurd Sundberg	87	M	Karl Sundberg	Ingborg Moe
09/17/87	Exeter, N.H.	Roland L. Dionne	63	M	Cyprien Dionne	Alice Morin
09/20/87	Brentwood, N.H.	Mary Anne Castine	87	F	Frank Boudreau	Emily Dufour
10/01/87	Brentwood, N.H.	Lillian M. Flagg	91	F	James W. Flagg	Alice Allingham
10/20/87	Portsmouth, N.H.	James H. Braley	68	M	George M. Braley	Bertha M. Murray
10/21/87	Exeter, N.H.	Howard M. Brown	59	M	Fred Brown	Gertrude Pender
10/24/87	Portsmouth, N.H.	Morris Brown	84	M	Issac Brown	Sadi
11/09/87	Exeter, N.H.	Eugene P. Nicholas	44	M	Arch Nicholas	Bietha
11/16/87	Exeter, N.H.	Lester C. Holmes	92	M	Russell H. Holmes	Mary Dederick
11/21/87	Epping, N.H.	Robert Latour	56	M	Wilfred Latour Sr.	Eva Forbes
11/29/87	Exeter, N.H.	Priscilla Jane Estey	67	F	Elbridge A. Shaw	Helen Norton
12/04/87	Epping, N.H.	Helen G. Nowe	76	F	Edward McManus	Gertrude F. Kennedy
12/15/87	Epping, N.H.	Michlynn A. Blais	5	F	Yvon Blais	Patricia Lynn Low
12/23/87	Exeter, N.H.	Ruth Thomas Burley	81	F	Charles Thomas	Elise Rudolph

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